

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

SD GUTHRIE BERHAD (Formerly known as Sime Darby Plantation Berhad)
Client Company (HQ) Address: Level 11, Main Block, Plantation Tower, No 2, Jalan PJU 1A/7 Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: SOU 8 East Palm Oil Mill & Plantations: East Estate, Dusun Durian Estate, & Sepang Estate
Date of Final Report: 12/8/2024

Report prepared by:**Mohamad Amirul Saifullah bin Mohamad Senan** (Lead Auditor)**Report Number: 3984761****Assessment Conducted by:**

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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad)		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	East Palm Oil Mill	533088004000	30/09/2024
	East Estate	531308002000	31/07/2024
	Dusun Durian Estate	528976002000	31/04/2025
	Sepang Estate	533267002000	30/09/2024
Address	Level 11, Main Block, Plantation Tower, No 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia		
Management Representative	Shylaja Devi Vasudevan Nair - Head, Sustainability Compliance Unit, GSD Khairisyahrin Bin Mukhtar - SOU 8 Chairman		
Website	www.sdguthrie.com	E-mail	shylaja.vasudevan@sdguthrie.com
Telephone	+(603) 78484000 (HQ)	Facsimile	N/A

1.2 Certification Information			
Certificate Number	Mill: MSPO 682045 Estate: MSPO 687976	Certificate Start Date	13/06/2022
Date of First Certification	10/01/2018	Certificate Expiry Date	18/05/2025
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the assessment was to conduct an Annual Surveillance Assessment (1_2) 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 organisation's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organisation's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		

Recertification Assessment Visit Date (RAV)	14/02/2022 – 17/02/2022
Continuous Assessment Visit Date (CAV) 1_1	13/03/2023 – 16/03/2023

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Continuous Assessment Visit Date (CAV) 1_2	04/03/2024 – 06/03/2024 & 20/03/2024 – 21/03/2024
Continuous Assessment Visit Date (CAV) 1_3	–
Continuous Assessment Visit Date (CAV) 1_4	–

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 543543	RSPO Principles and Criteria for Sustainable Palm Oil Production (RSPO P&C 2018)	BSI Services Malaysia Sdn. Bhd.	18/05/2025
MSPO 714129	MSPO Supply Chain Certification Standard (MSPO SCCS 2018)	BSI Services Malaysia Sdn. Bhd.	22/07/2024

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
East Palm Oil Mill	East Palm Oil Mill, 42960 Carey Island, Selangor, Malaysia	2° 53' 1.49" N	101° 26' 10.50" E
East Estate	East Estate, 42960 Carey Island, Selangor, Malaysia	2° 54' 2.45" N	101° 23' 50.97" E
Dusun Durian Estate	Dusun Durian Estate, 42700 Banting, Selangor, Malaysia	2° 48' 02.30" N	101° 27' 43.00" E
Sepang Estate	Sepang Estate, 43900 Sepang, Selangor, Malaysia	2° 42' 12.80" N	101° 44' 36.51" E

1.5 Location of Certification Unit

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
East Estate	4,963.88	135.37	658.42	5,757.67	86.21
Dusun Durian Estate	*1,861.44	0.00	77.46	1,938.90	96.00
Sepang Estate	2,689.13	2.00	467.27	3,158.40	85.14
Total	9,514.45	137.37	1,203.15	10,854.97	

Note(s):

*Dusun Durian Estate – A reduction of 52.55 ha in planted hectare due to land acquisition by Klang Group

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1.6 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
East Estate	535.30	24.56	649.87	301.81	3,452.34	4,428.58	535.30
Dusun Durian Estate	46.14	162.98	1,271.95	369.59	10.78	1,815.30	46.14
Sepang Estate	252.46	711.55	803.59	921.53	0.00	2,436.67	252.46
Total (ha)	833.90	899.09	2,725.41	1,592.93	3,463.12	8,680.55	833.90

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (May 2023 - Apr 2024)	Actual (Mar 2023 - Feb 2024)	Forecast (May 2024 - Apr 2025)
East Estate	95,441.93	33,241.07	106,796.74
Dusun Durian Estate	40,983.15	40,742.98	39,824.00
Sepang Estate	51,589.67	36,892.50	47,608.87
West Estate	0.00	1,634.58	0.00
Total (mt)	188,014.75	112,511.13	194,229.61
Note(s):			
a) West Estate, owned by Sime Darby Plantation, is a MSPO-certified oil palm. It holds the MSPO Part 3 certificate (certificate number MSPO 690774, valid until 12/02/2028).			

1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (May 2023 - Apr 2024)	Actual (Mar 2023 - Feb 2024)	Forecast (May 2024 - Apr 2025)
N/A	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A
Note:			
The source of Fresh Fruit Bunches (FFB) is restricted to the supply base and the oil palm plantations under the parent company, all of which are certified estates. Therefore, this is not applicable.			

1.9 Certified Tonnage			
Mill Capacity: 30 MT/hr SCC Model: SG	Estimated (May 2023 - Apr 2024)	Actual (Mar 2023 - Feb 2024)	Forecast (May 2024 - Apr 2025)
	FFB	FFB	FFB
	188,014.75	112,511.13	194,229.61
	CPO (OER: 21.50%)	CPO (OER: 20.99%)	CPO (OER: 21.00%)

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	40,423.00	23,610.62	40,788.22
	PK (KER: 5.20%)	PK (KER: 4.97%)	PK (KER: 5.00%)
	9,776.77	5,594.92	9,711.48

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
23,610.62	0.00	0.00	11,630.37	11,980.25	23,610.62

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
5,594.921	0.00	0.00	5,352.35	242.57	5,594.92

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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 04/03/2024 to 06/03/2024, and from 20/03/2024 to 21/03/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the East Palm Oil Mill and East Estate, Dusun Durian Estate, Sepang Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

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

The estates or smallholders sample were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders were based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. 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 Recertification Assessment Visit (RAV) 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 / Plantations / 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)
East Palm Oil Mill	√	√	√	√	√
East Estate	-	√	√	-	√
Dusun Durian Estate	√	√	-	√	-
Sepang Estate	√	-	√	-	√

Tentative Date of Next Visit: March 3, 2025 - March 7, 2025

Total No. of Mandays: 11

2.1 BSI Assessment Team

Team Member Name	Role	Qualifications
Mohamad Amirul Saifullah (MAS)	Team Leader	<p>Education: Holds a Bachelor of Agricultural Science from Universiti Putra Malaysia.</p> <p>Work Experience: With over 6 years of experience in oil palm plantation operations, agriculture, safety, and health-related fields, he has been an integral part of a large publicly listed plantation organization since 2012. His job responsibilities include supervising and monitoring estate operations to ensure compliance with RSPO, ISCC, and MSPO requirements and regulations, Good Agricultural Practice, and other standard operating procedures. He has also actively participated in internal audits of plantation operations to ensure adherence to RSPO, ISCC, and MSPO requirements.</p> <p>Subsequently, he spent 6 years working with an international Certification Body (CB), conducting certification audits of plantation operations for compliance with RSPO, MSPO, and ISCC requirements. He is a qualified Lead Auditor for RSPO P&C, RSPO Supply Chain, ISCC, MSPO OPMC, and MSPO Supply Chain certification audits, as well as a qualified Auditor for ISO 9001:2015 certification audits. Since January 2019, he has conducted audits in various countries, including Malaysia, Indonesia, Cambodia, Thailand, Singapore, Japan, India, Germany, Spain, and Democratic Republic of Congo. His expertise extends to the Palm Oil sector, encompassing industry fundamentals such as good agricultural practices (GAP), best management practices (BMP), sustainability, social issues (e.g., worker welfare and employment terms, gender issues), occupational health and safety (OHS) matters, and environmental considerations (e.g., pollution control and resource conservation).</p> <p>Training attended:</p>

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Team Member Name	Role	Qualifications
		<p>Attended, completed and passed ISO 9001:2015 Lead Auditor Course (CQI-IRCA certified), ISO 45001:2018 Lead Auditor Course (CQI-IRCA certified), RSPO P&C Lead Auditor Course (endorsed by RSPO Secretariat), RSPO Supply Chain Certification Training Course (endorsed by RSPO Secretariat), RSPO P&C 2018 Version Introduction Course (endorsed by RSPO Secretariat), RSPO Supply Chain Certification Update Course (endorsed by RSPO Secretariat), MSPO Lead Auditor Course (endorsed by MPOCC), MSPO Supply Chain Certification Training Course (endorsed by MPOCC), ISCC EU and PLUS Basic Training, ISCC Greenhouse Gas Training, ISCC Waste and Residues Training, SA8000 Introduction & Basic Auditor Course, and HCV-HCSA Assessor Training Course.</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice/Mill Operation</p> <p><input checked="" type="checkbox"/> Health and Safety</p> <p><input checked="" type="checkbox"/> Social</p> <p><input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>Fluent in Bahasa Malaysia and English languages.</p>
Ahmad Rofi Abu Talib Khan (ARK)	Team Member	<p>Education:</p> <p>Bachelor Degree In Mechanical Engineering from Universiti Teknologi MARA Shah Alam, graduated in 2015.</p> <p>Work Experience:</p> <p>He started his career as Assistant Mill Manager, managing the day-to-day mill operations. In his five years' experience, he has experience handling the certification of ISO 9001, OHSAS 18001, ISO 14001 as well as Malaysia Sustainable Palm Oil (MSPO). Currently working as auditor for palm oil sustainability certifications.</p> <p>Training attended:</p> <p>He has completed CQI – IRCA approved ISO 9001, ISO 14001 and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course.</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice/Mill Operation</p> <p><input type="checkbox"/> Health and Safety</p> <p><input type="checkbox"/> Social</p> <p><input checked="" type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>Fluent in Bahasa Malaysia and English languages.</p>
Zulkifli Kamarol Zaman (ZKZ)	Team Member	<p>Education:</p> <p>He graduated in Bachelor of Science (Agribusiness) from University Putra Malaysia (UPM) in 2008.</p>

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Team Member Name	Role	Qualifications
		<p>Work Experience:</p> <p>He has 10 years' experience in oil palm industry whereas he has been working at plantation company as Estate Assistant Manager prior to joining Certification Body as an Auditor. He is familiar with the estate's daily operation as well as the Best Management Practices for oil palm cultivation. Prior to joining BSI, he was the auditor for several certification bodies. He is involved in auditing MSPO OPMC, MSPO SCCS, RSPO P&C, RSPO SCCS and PEFC CoC standard.</p> <p>Training attended:</p> <p>He has completed ISO IMS 9001, 14001, 45001 Lead Auditor Course in April 2018, Endorsed MSPO OPMC Lead Auditor Course in April 2019, Endorsed MSPO SCCS Auditor Course in September 2019, Endorsed RSPO P&C Lead Auditor Course in March 2020, Endorsed RSPO SCCS Lead Auditor Course in March 2020, PEFC Chain of Custody Training in December 2020, ISO 9001:2015 Lead Auditor Course in October 2023, ISO 45001:2018 Lead Auditor Course in November 2023 and SA8000 Introduction & Basic Auditor Training Course in November 2023.</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice/Mill Operation</p> <p><input type="checkbox"/> Health and Safety</p> <p><input checked="" type="checkbox"/> Social</p> <p><input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>Fluent in Bahasa Malaysia and English languages.</p>
Nor Halis Abu Zar (NHA)	Team Member	<p>Education:</p> <p>Bachelor of Science, Plantation Technology and Management, graduated from UiTM in 2012 and Diploma In Plantation and Industry Management from UiTM in 2009.</p> <p>Work Experience:</p> <p>He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations. In his career at Kulim Plantation. He had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for MS2530:2013 and RSPO Auditor for ENV and OSH and has accumulated more than 500 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended:</p> <p>He has completed RSPO P&C Lead Auditor Course in Oct 2020, Refresher RSPO P&C Lead Auditor Course in May 2022, RSPO ISH Standard 2019 in December 2021, RSPO SCC 2020 in September 2022, QMS 9001:2015 Lead Auditor Course in April 2019, OSH 45001:2018 Lead Auditor Course in June 2021, IMS (ISO 9001:2015 & ISO 14001:2015) Lead Auditor Course, HCV & HCS Training in August 2022, MSPO 2530:2013 Lead Auditor Course in</p>

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Team Member Name	Role	Qualifications
		<p>February 2019, MSPO SCCS Auditor in February 2019 and also trained in SMETA Requirement Training on May 2021 & ISH Training by RSPO in 2023</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice/Mill Operation</p> <p><input type="checkbox"/> Health and Safety</p> <p><input type="checkbox"/> Social</p> <p><input checked="" type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>Fluent in Bahasa Malaysia and English languages.</p>

2.2 Impartiality and Conflict of Interest

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

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	MAS	ARK	ZKZ	NHA
Monday, 04/03/2024 East Estate MSPO Part 3	09:00 - 09:30	<p>Opening Meeting</p> <ul style="list-style-type: none"> Opening Presentation by Lead Auditor Confirmation of assessment scope and finalize the Audit Plan Verification on previous audit finding 	√	√	√	
	09:30 - 13:00	<p>Field Visit</p> <p>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.</p> <p>Personal Interview: Operation workers, and staffs</p> <p>Scope Assessment: Social, safety and environment issues</p>	√	√	√	
	13:00 - 14:00	Lunch Break				

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Date	Time	Subjects	MAS	ARK	ZKZ	NHA
	14:00 - 17:30	Document Review 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)	✓	✓	✓	
	17:30 - 18:00	Interim Closing Meeting	✓	✓	✓	
Tuesday, 05/03/2024 East Estate & Sepang Estate MSPO Part 3	09:00 - 13:00	Document Review 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)	✓	✓	✓	
	11:00 - 13:00	Stakeholder Consultations Consultation with relevant stakeholders which consists of various categories such as government agencies/ enforcers, NGO, contractors, suppliers, surrounding communities, neighboring estates, smallholders, villages, workers representative, and etc.			✓	
	13:00 - 14:00	Lunch Break				
	14:00 - 17:30	Document Review 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)	✓	✓	✓	
	17:30 - 18:00	Interim Closing Meeting	✓	✓	✓	

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Date	Time	Subjects	MAS	ARK	ZKZ	NHA
Wednesday, 06/03/2024 Sepang Estate MSPO Part 3	09:00 - 13:00	Field Visit Field operation such as harvesting, manuring, spraying, boundary inspection, buffer zone area, HCV area, workshop, chemical store, fertilizer store, schedule waste store, chemical mixing area, clinic, workers housing area and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues	✓	✓	✓	
	13:00 - 14:00	Lunch Break				
	14:00 - 17:30	Document Review 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)	✓	✓	✓	
	17:30 - 18:00	Interim Closing Meeting	✓	✓	✓	
Wednesday, 20/03/2024 East Palm Oil Mill MSPO Part 4	09:00 - 13:00	Mill Visit Processing area (reception station – dispatch station), workshop, schedule waste store, chemical store, lubricant store, water treatment plant, laboratory, effluent treatment plant, diesel skid tank, mill housing and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues	✓			✓
	13:00 - 14:00	Lunch Break				
	14:00 - 17:30	Document Review P1: Management Commitment & Responsibilities P2: Transparency P3: Compliance to Legal Requirements P4: Social Responsibility, Health, Safety and Employment Condition P5: Environment, Natural Resources, Biodiversity and Ecosystem Services P6: Best Practices	✓			✓
	17:30 - 18:00	Interim Closing Meeting	✓			✓

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Thursday, 21/03/2024 East Palm Oil Mill MSPO Part 4	09:00 - 12:00	Continue: Document review (MS 2530:2013 Part 4): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices.	✓			✓
	12:00 - 13:00	Audit Team Discussion and 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 one (1) Minor nonconformity and three (3) of OFIs raised. The Sime Darby Plantation Berhad SOU 8 East Palm Oil Mill and 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. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2472836-202403-N1	Issue Date:	21/03/2024
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	East Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.5.1 (b) Minor
Requirements:	<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>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>		
Statement of Nonconformity:	The process of monitoring of outgoing water is not in line with the Water Quality Monitoring Procedure.		
Objective Evidence:	<p><u>Location: East Estate</u></p> <p>The verification of water sample analysis conducted on 12/01/2024, with results dated 29/01/2024 (Test Report No: IE110/2024), revealed deviations in pH levels (3.40, 3.64, and 4.96) from specified standards. A management investigation on 09/02/2024, reviewed via CPAR Records, prompted the submission of a new sample on 29/02/2024. However, the investigation and resampling process deviated from the SOP for Water Quality Monitoring (01/06/2016). Section 5.5 stipulates that if results are off limits, an immediate investigation, along with resampling and analysis arrangements, should occur within a week of receiving results.</p> <p>Regrettably, the management initiated the CPAR on 09/02/2024, surpassing the seven-day limit for investigation after result receipt. Furthermore, the resampling</p>		

	was sent to the lab on 29/02/2024, exceeding the recommended one-week timeframe.
Corrections:	To train the Person in Charge on the requirements outlined in the SOP for Water Quality Monitoring (01/06/2016) and specifically highlight the following issues: (1) Instances of missed water sampling (2) Occurrences of off-specification results (3) The lack of previous investigations conducted. (4) The need for resampling of water on a monthly or quarterly basis.
Root Cause Analysis:	(1) There are insufficient monitoring and follow-up mechanisms in place for handling off-specification samples. (2) The Person in Charge does not fully understand the requirements outlined in the SOP for Water Quality Monitoring (01/06/2016).
Corrective Actions:	The Manager or the assigned Person in Charge (PIC) is responsible for reviewing the water analysis results and ensuring that actions are taken in accordance with the Water Quality Monitoring SOP.
Assessment Conclusion:	The CAP has been accepted. The effectiveness of its implementation will be assessed during the next Annual Surveillance Assessment (ASA 1_3) in 2025.

Opportunity For Improvement

Ref:	2472836-202403-I1	Clause:	MSPO 2530 Part-3 4.3.2.2
Area/Process:	East Estate		
Objective Evidence:	In 2024, the Precision Agriculture Unit of Sime Darby Plantation will conduct a comprehensive land survey to accurately demarcate the area allocation between the East Estate and West Estate, with a specific focus on the sharing land title area. This survey aims to establish precise boundaries and ensure transparency in land allocation.		

Opportunity For Improvement

Ref:	2472836-202403-I2	Clause:	MSPO 2530 Part 3: 4.4.6.1
Area/Process:	Sepang Estate		
Objective Evidence:	At Sg. Rawang Division, there is room for improvement in enhancing workers' comprehension regarding rest periods during work hours, particularly with regard to breaks on Fridays.		

Opportunity For Improvement

Ref:	2472836-202403-I3	Clause:	MSPO 2530 Part-4 4.4.6.1
Area/Process:	East Palm Oil Mill		
Objective Evidence:	(1) There is potential to enhance employees' comprehension regarding the allocation of workers' housing, particularly concerning the accommodation arrangements for both married and single workers. (2) There is scope to improve workers' understanding of permissible and prohibited activities within the vicinity of workers' housing, such as cultivating crops and		

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	raising poultry for personal consumption, among those residing in management-provided accommodation.
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Noteworthy Positive Comments

1.	A good relationship is being maintained with the surrounding communities and stakeholders.
2.	There is a strong commitment from the management to maintain the certification.
3.	The site and HQ team have demonstrated good cooperation with the audit team.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2323648-202303-M1	Issue Date:	16/03/2023
Due Date:	16/06/2023	Date of Closure:	14/06/2023
Area/Process:	East Estate & Dusun Durian Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 Major
Requirements:	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> b) The risks of all operations shall be assessed and documented. d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. 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. 		
Statement of Nonconformity:	The implementation of Safety and Health Plan was inadequate.		
Objective Evidence:	<p>The Health and Safety plan was not adequately implemented. Evidence as below.</p> <p><u>East Estate</u></p> <ol style="list-style-type: none"> 1. During the visit to the Trunk Injection Gang, it was noticed that mixture of Petrol and 2T Oil was stored on plastic mineral water bottle, with mineral water label still attached to it. It was not in line with the requirement of OSH (USECHH) Regulations 2000, Part VI Labelling & Relabelling: 21, (1) and (2). 2. During the site visit to the Workshop, it was noticed that the Workshop Attendants were not using appropriate PPE (Safety Helmet) while working at the Workshop. This was not in line with the HIRARC – Workshop dated 16/08/2022, which states Current Risk Control: Safety Helmet. 3. During the site visit to the workshop compound, it was notices that 2 MTG Tractor Drivers were not using appropriate PPE (Safety Shoes) while the tractor 		

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	<p>was in motion. This was not in line with the HIRARC – Harvesting dated 01/01/2023, which states Current Risk Control: Safety Shoes.</p> <p><u>Dusun Durian Estate</u></p> <ol style="list-style-type: none"> 1. Visit to the FFB Evacuation operation, it was sighted that the MTG Tractor Driver was not wearing appropriate PPE (Safety Helmet) while the tractor was in motion. This was not in line with the HIRARC – Harvesting dated 23/03/2022, which states Current Risk Control: Safety Helmet. 2. Visit to the FFB Harvesting operation, it was sighted that 1 worker was not wearing appropriate PPE (Boots) while conducting harvesting operations. This was not in line with the HIRARC – Harvesting dated 07/11/2022, which states Current Risk Control: Boots. 3. Visit to the FFB Harvesting operation, it was sighted that the mandore was equipped with First Aid Box. Nevertheless, the First Aid Box was not equipped with sufficient items as stated in the List of First Aid items which was available in the box. The box did not have (5) Elastic bandage and (9) Adhesive Tape. The "Monthly Checklist/Monitoring for First Aid" record was cross checked and was stated as all items available as at Mac 2023.
Corrections:	<p><u>East Estate</u></p> <ol style="list-style-type: none"> 1. To immediately remove the Petrol and 2T Oil from the plastic bottle container to label container as per OSH (USECHH) Regulations 2000. Reminder given to mandore as not following instructions from management. 2. Reminder given to all workshop attendants to ensure they priorities their safety and always wear safety helmet while working. Replacement helmet given to both workshop attendants. Management to brief all workshop attendants and staff on the importance of wearing PPE. 3. Both workers already given the safety shoe and instruction given by the management to the supervisor, that no work shall be carried out until workers wearing complete PPE. (Safety shoes as mentioned in HIRARC). <p><u>Dusun Durian Estate</u></p> <ol style="list-style-type: none"> 1. To brief the MTG Tractor Driver to wear the safety helmet while working and adhering to PPE compliance. 2. Verification of PPE wellington Boots issuance carried out (Evidence: 18/2/2023 PPE issuance record, crosschecked). The worker was briefed to wear the proper wellington boots while working and adhering to the PPE compliance. 3. The First Aid Box utilised items has been replenished immediately on 15/03/2023.
Root Cause Analysis:	<p><u>East Estate</u></p> <ol style="list-style-type: none"> 1. Mandore failed to store mixture of petrol and 2T in proper label container due to unavailability of label container provided at field. Management have ordered proper container to store petrol and yet to receive on the day audit was conducted. 2. Workshop attendant did not aware on the importance of wearing PPE (safety helmet) at the workshop due to lack of awareness and enforcement by the management.

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	<p>3. Both MTG driver were FFB cutter in previous task and recently reassigned as MTG driver. Management have ordered the safety shoes on 07/03/2023 and delay in receiving.</p> <p><u>Dusun Durian Estate</u></p> <ol style="list-style-type: none"> 1. Lack of understanding on the importance of PPE usage during working by the MTG tractor driver, as the helmet was placed just beside him during the audit. The same goes for the harvesting worker as the other harvesting workers are complying to the requirement. 2. All first aid boxes were inspected and replenished by MA on 10/03/2023. The usage was on 13/03/2023 (2 days before audit). The mandore overlooked to record the usage despite attended training on First Aid, CPR and Choking Training by Medical Assistant (MA) on 6/12/22. Post training evaluation for the mandore indicated that he understood the requirement to maintain the record of first aid kit items.
Corrective Actions:	<p><u>East Estate</u></p> <ol style="list-style-type: none"> 1. Briefing given to all mandore and workers to not keep any chemicals in drinking bottle and ensure container stored with chemicals have label on it. Mandore to update management on the chemical container compliance by reporting in operation group before start working. 2. Mandore to update management on the PPE compliance by reporting (sending photo) in operation group (WhatsApp) together with PPE checklist to ensure compliance before start working. 3. Management to ensure that no work is assign without proper PPE. Briefing given to all staff that no works shall be carried out by workers without complete PPE. Mandore to check the PPE compliance for MTG driver during Muster Ground and recorded in PPE checklist. <p><u>Dusun Durian Estate</u></p> <ol style="list-style-type: none"> 1. PPE training was conducted by SA on the 25/03/2023 to harvesting gang including MTG driver. Monitoring will be done during morning muster as well as during working hour (by mandore) as well as disciplinary action if necessary (advised by HR), for any incompliance. 2. Estate Management to modify the stock card/ usage list in all first aid boxes for easier recording and brief all first aiders on the new method.
Assessment Conclusion:	<p>Sighted the records of training were conducted for MTG driver on the PPE usage was conducted 09/04/2023 at East Estate and 17/05/2023 at Dusun Durian Estate. The issuance of PPE record was sighted at East Estate. The management has issued new PPE for MTG driver as well as workshop attendant. With the issuance of PPE, the management has conducted the PPE training for all workers, as well as chemical handling training dated 04/04/2023. The estate management has received daily update through the estate WhatsApp group regarding the PPE application on the critical workers before they started working. The East Estate management has issued the warning letter to the workers that is not wearing proper PPE and workers that are not handling the chemical that did not follow the company procedure. With all action taken from the management, it can be concluded that the Major NC is closed. Further verification will be conducted in the next surveillance audit.</p>

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Verification Statement:	<p>The corrective actions implemented have proven to be sufficient and effective, as evidenced by the following:</p> <ol style="list-style-type: none"> 1) During the site visit, it was confirmed that no plastic mineral water bottles are used as secondary containers for petrol, oil, lubricants, and chemicals. Interviews with workers revealed their understanding of this prohibition. 2) Interviews conducted with the mandora and workers during work activities confirmed that the management emphasizes daily PPE usage. This is communicated during the muster call every morning. Workers also mentioned that if they do not bring or use the PPE at their workplace, they will not be offered work. <p>The mandore also stated that they need to update management on PPE compliance by reporting (sending photos) in the operation group (WhatsApp) along with a PPE checklist to ensure compliance before starting work. This was evidenced by the WhatsApp group communication dated 07/03/2024 at East Estate.</p> <ol style="list-style-type: none"> 3) During the site visit at Sepang Estate, it was confirmed that workers use the PPE supplied to them. For example, the harvesters are fully equipped with safety hats, safety goggles, gloves, safety shoes, etc. 4) The first aid kit for harvesting activity at Sepang Estate was sighted, which includes the amended stock card/usage list. A first aid kit training record conducted on 21/02/2024 at East Estate was also sighted. <p>No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 1_2). Therefore, the Major NC raised during the previous Annual Surveillance Assessment (ASA 1_1) remains closed, affirming the effectiveness of the implemented corrective actions.</p>
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Non-Conformity Report			
NCR Ref #:	2323648-202303-M2	Issue Date:	16/03/2023
Due Date:	16/06/2023	Date of Closure:	14/06/2023
Area/Process:	East Estate & Dusun Durian Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.11 Major
Requirements:	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.		
Statement of Nonconformity:	The maintenance of drain is not accordance with the Act 446.		
Objective Evidence:	Site visit at both East Estate and Dusun Durian Estate housing area found that there is drain are blocked and water is stagnant in the drain. Incident were sighted at house number B49 at East Estate and 10B Bukit Tinggi Division Dusun Durian Estate. This is against the requirement in the Workers Minimum Standards Housing And Amenities Section 23 (1)(b) It shall be the duty of the employer of a place of employment where employees and their dependants are provided with housing accommodation to ensure that – the perimeter drains around each dwelling or block		

	of dwellings including all outlet drains are kept in a good state of repair and clear of refuse or undergrowth to permit free flow of water.
Corrections:	<p><u>Dusun Durian Estate</u> Clearing the clogged drain immediately, removing the damaged concrete drain debris and accumulated silt removed ensuring no stagnant water.</p> <p><u>East Estate</u> Replace new culvert on 14/03/2023. Regular drain maintenance and cleaning shall be carried out to ensure no blockage and smooth flow of drain water.</p>
Root Cause Analysis:	<p><u>Dusun Durian Estate</u> Inspection on housing was not comprehensive. Weekly linesite inspection record dated 08/03/2023 by PIOA showed that the drainage system was in compliance with requirement and in good condition, in contrast with the actual condition.</p> <p><u>East Estate</u> Latest weekly inspection was conducted on 8/3/2023. From the inspection record, the drainage system category stated complied. However, as per communication with estate management the culvert was broken after the latest inspection hence cause water stagnant at house number B49.</p>
Corrective Actions:	<p><u>Dusun Durian Estate</u> Estate management to train PIOA on the requirement for weekly linesite inspection, which emphasis on the details of housing areas to be covered and liaise with workers' representative to ensure that all complaints regarding housing will be addressed accordingly by Estate Management.</p> <p><u>East Estate</u></p> <ol style="list-style-type: none"> 1. To include linesite inspection by person in charge of accommodation (PIOA) in workplace inspection (WPI) – quarterly. 2. To give awareness to workers to report immediately in Oil Palm Pal (OPP) system on any drainage blockage during muster ground.
Assessment Conclusion:	Sighted that the affected drainage was repaired by the estate management dated 14/03/2023 at East Estate and Dusun Durian Estate. PIAO and OPP training has been given to staff that are conducting the weekly assessment. Sighted the training records on 05/04/2023. The Major NC is closed, further verification will be conducted in the next assessment.
Verification Statement:	<p>The corrective actions implemented have proven to be sufficient and effective, as evidenced by the following:</p> <ol style="list-style-type: none"> (1) Checklist of workplace inspection were included linesite inspection. Latest workplace inspection was conducted in December 2023 for both estates. (2) Awareness training to reporting any drainage blockage through Oil Palm Pal (OPP) system has been conducted to the workers as below: <ul style="list-style-type: none"> • East Estate – Briefing was conducted on 05/04/2023 and 10/10/2023. • Sepang Estate – Briefing was conducted on 05/04/2023 and 30/09/2023. (3) Furthermore, site visit to both, East Estate and Sepang Estate housing areas, it was observed that there were no blockages, water clogs, or stagnant water in

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	<p>the housing drain including parameter drains. Sighted, there was a free flow of water in the drainage system without no presence of rubbish or vegetation growth.</p> <p>No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 1_2). Therefore, the Major NC raised during the previous Annual Surveillance Assessment (ASA 1_1) remains closed, affirming the effectiveness of the implemented corrective actions.</p>
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Non-Conformity Report			
NCR Ref #:	2323648-202303-M3	Issue Date:	16/03/2023
Due Date:	16/06/2023	Date of Closure:	14/06/2023
Area/Process:	East Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.4.2 Major
Requirements:	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.		
Statement of Nonconformity:	The Pollution Prevention Plan established was not implemented effectively.		
Objective Evidence:	<p>As per Environmental Management Plan dated 03/01/2023 under Section Pollution Prevention Plan, subsection workshop, the objectives stated, "To ensure the work activity do not pollute the environment." During site visit at the workshop, sighted evidence as follows:</p> <ol style="list-style-type: none"> 1. The workers have conducted drain and Oil Trap cleaning and maintenance. However, it was noted that some residue from the activity was left on the ground besides the Oil Trap. 2. At vehicle washing bay, it was sighted that the drain that flow water into Oil Trap was damage. 3. At the scrap vehicle area, it was sighted that evidence of pollution from lubricant under the vehicle engine. 		
Corrections:	<ol style="list-style-type: none"> 1. Oil residual immediately disposed as SW 305 and stored in scheduled waste store on 14/3/2023. 2. Contractors was appointed to immediately repaired the drain on 14/3/2023. 3. Lubricant was disposed as SW 305 and tray was placed under all vehicle at scrap iron area. 		
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Lack of supervision and briefing from workshop PIC on cleaning residual from oil trap. Thus, the workers unaware on proper handling of scheduled waste. 2. Drain that flow water into Oil Trap was damaged due to tractor activities at the workshop and no report was done by PIC (foreman). 3. Inspecting scrap area was not included in previous WPI inspection. Thus, the inspection was not conducted. 		
Corrective Actions:	<ol style="list-style-type: none"> a) Enhance the workplace inspection activities by include in WPI checklist and immediately report to management on action to be taken. b) To give training to all PIC on how to do proper oil trap cleaning and maintenance. 		

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	c) To discuss this on scheduled waste management at workshop in OSH meeting.
Assessment Conclusion:	The management of East Estate has conducted the training to the workshop attendant which include the PPE usage, together with the OPP report tools as well as oil trap management training. The management has informed on the frequency of conducting the cleaning of oil trap. The affected broken drain was repaired dated 15/05/2023 with the quotation were issued on 16/03/2023. The management has disposed the affected the pollutant through Schedule Waste process will sending them Pentas Flora Environmental Services with the Consignment Note No: 2023051518D6M2Y0 dated 15/05/2023. Thus, the Major NC is closed, with further verification will be conducted in the next surveillance audit.
Verification Statement:	<p>The corrective actions implemented have proven to be sufficient and effective, as evidenced by the following:</p> <ol style="list-style-type: none"> (1) The site visit verification at East Estate and Sepang Estate revealed that the workshop and scrap metal area were properly maintained. (2) There was no evidence of oil pollution in the oil trap area. (3) During the interview with the Foreman, it was observed that the understanding of scheduled waste management is good. (4) All vehicles parked at the workshop were properly trayed to prevent any leaks and pollution in the area. (5) The records of trainings and workplace inspections were thoroughly examined, and no recurrence of non-conformities was found. <p>No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 1_2). Therefore, the Major NC raised during the previous Annual Surveillance Assessment (ASA 1_1) remains closed, affirming the effectiveness of the implemented corrective actions.</p>

Non-Conformity Report			
NCR Ref #:	2323648-202303-N1	Issue Date:	16/03/2023
Due Date:	Next Surveillance	Date of Closure:	21/03/2024
Area/Process:	East Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.6.3 Minor
Requirements:	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 with the documented training procedure.		
Statement of Nonconformity:	Evidence of training records were not available for sample workers.		
Objective Evidence:	Workers were sampled and interviewed from the Ramp Station, Sterilizer Station, and Workshop. There was no evidence of these workers being trained on their job function and responsibility. The management have conducted daily morning briefing for their workers, but the three were no evidence of attendance records for the sampled workers. This was not in line with the procedure, Environment, Safety & Health (ESH) Competence, Training and Awareness Procedure; Document ID: SD/SDH/GSQM/ESH/203; Date: 01/07/16 which states, 6.7 – Training Records; training records for both employees and contractors shall be kept. ESH related		

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	training records shall include, but not limited to the following: No. 5 – Training Attendance.
Corrections:	QA/Supervisors have been assigned to ensure the participants/workers of the training/morning briefing to record their attendance of the training.
Root Cause Analysis:	Insufficient records for training conducted due to lack of monitoring on the use of attendance record. There is no PIC to ensure that all attendees signed the attendance list.
Corrective Actions:	In addition to QA/supervisors, trainers to ensure all participants sign the attendance and ensure the record been filled.
Assessment Conclusion:	The correction and corrective action are accepted. The evidence of effective implementation shall be verified in the next Annual Surveillance Assessment (ASA 1_2) in 2024.
Verification Statement:	<p>The corrective actions implemented have proven to be sufficient and effective, as evidenced by the following:</p> <ol style="list-style-type: none"> (1) During the documentation review, it was noted that the sample training records for Noise Conservation Training (28/10/2023), Sexual Harassment Training (17/04/2023), Calculation Wages in Payslip (04/10/2023), Procedure on Foreign Workers Individual Passport Safe Keeping (05/12/2023), Safety & MSPO & ILO Awareness for Contractors (08/11/2023), Medical Access for Workers Briefing (14/10/2023), SW Training (21/02/2024), and Chemical Handler (17/08/2023) were recorded using a standard template. This record includes the details of the training along with the signatures of the attendees. (2) During the interview with QA/Supervisors, it was confirmed that the management emphasizes ensuring that each participant of the training records their attendance, including their signature, using the standard training record template distributed during the training session. <p>No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 1_2). Therefore, the Minor NC raised during the previous Annual Surveillance Assessment (ASA 1_1) is closed, affirming the effectiveness of the implemented corrective actions.</p>

Opportunity For Improvement

Ref:	N/A	Clause:	MSPO Part __: N/A
Area/Process:	N/A		
Objective Evidence:	N/A		
Verification Statement:	N/A		

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3.5 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2165781-202202-M1	Part 4: 4.4.4.2 Major	17/02/2022	Closed on 21/05/2022
2165781-202202-M2	Part 3: 4.4.4.2 Major	17/02/2022	Closed on 21/05/2022 * reraised as 2165781-202202-M1
2165781-202202-M3	Part 3: 4.5.3.2 Major	17/02/2022	Closed on 21/05/2022
2165781-202202-N1	Part 3: 4.4.5.10 Minor	17/02/2022	Closed on 16/03/2023
2165781-202202-M1	Part 3: 4.4.4.2 Major	16/03/2023	Closed on 14/06/2023
2165781-202202-M2	Part 3: 4.4.5.11 Major	16/03/2023	Closed on 14/06/2023
2165781-202202-M3	Part 3: 4.5.4.2 Major	16/03/2023	Closed on 14/06/2023
2165781-202202-N1	Part 4: 4.4.6.3 Minor	16/03/2023	Closed on 21/03/2024
2472836-202403-N1	Part 3: 4.5.5.1 Minor	21/03/2024	Open

3.6 Issues Raised by Stakeholders

IS #	Description
1	Feedbacks: Kampung MXXXXX, Kampung SXXXXX RXXXXX, Kampung BXXXX BXXXXXXX, and independent smallholder
	Issues: (1) The estate management team has demonstrated good cooperation. Contributions have been made not only in monetary terms but also in the form of manpower and machinery whenever assistance is required. (2) The relationship and contributions from the estate management have been consistent, rather than ad-hoc. (3) The estate under Sime Darby Plantation Berhad is known for offering job opportunities to villagers. (4) There have been no instances of land encroachment from estates under Sime Darby Plantation Berhad.
	Management Responses: Noted on the positive comment from the stakeholders interviewed.
	Audit Team Findings: No further issues related to the neighbouring and local community.
2	Feedbacks: AXX TXXXXXX and MXXXXXXX & SXX Sdn Bhd
	Issues: Proactive engagement with the estate management has been emphasized. All jobs/contracts offered are official, documented through contract agreements, purchase orders, or work orders. Payments are made promptly as per the terms agreed upon in the contract agreements. All contracts have been signed by both parties, the estate management and the contractor. In addition, all parties have attended an MSPO briefing conducted by the estate management. The contracts were thoroughly briefed, encompassing

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	provisions of the MSPO and outlining means for subcontractors to comply with the standard requirements, particularly regarding safety, health, and workers' welfare.
	Management Responses: Noted on the positive comment from the stakeholders interviewed.
	Audit Team Findings: No further verification required.
3	Feedbacks: Local and Foreign Workers
	Issues: Regular training on the company's SOP, policies, safety and health, environmental, and social aspects is conducted by the estate management. Employment contracts and payslips are provided, and salaries are deposited directly into the workers' bank accounts. Wages are paid in accordance with the Minimum Wages Order 2022. Personal Protective Equipment (PPE) is provided at no cost and can be replaced upon request to the estate management. Foreign workers retain possession of their passports. Workers are aware of the complaint and grievance channels available to them.
	Management Responses: Noted on the positive comment from the stakeholders interviewed.
	Audit Team Findings: No further verification required.
4	Feedbacks: Gender Committee Representative
	Issues: Feedback from the Gender Committee Representative indicates that no cases of sexual harassment or violence have been reported since the last audit. Female workers understand the function of the Gender Committee and are aware of the complaint mechanism in case any issues arise. They report being treated equally, with no discrimination from the estate management.
	Management Responses: Noted on the positive comment from the stakeholders interviewed.
	Audit Team Findings: No further verification required.
5	Feedbacks: NUPW Representative
	Issues: Feedback from the NUPW Representative indicates that there are no outstanding issues with the estate management. Regular meetings are conducted between the estate management and the NUPW committee to address any matters arising from the workers. The welfare of the workers, including housing, salary payment, and benefits, is well taken care of by the estate management.
	Management Responses: Noted on the positive comment from the stakeholders interviewed.
	Audit Team Findings: No further verification required.

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6	Feedbacks: Sundry Shop
	Issues: Feedback from the Sundry Shop indicates that no unlicensed items are sold there. The monthly rent set by the estate is considered very reasonable. The shop regularly attends meetings and consultations with the estate management. Prices of each item are clearly displayed in the shop.
	Management Responses: Noted on the positive comment from the stakeholders interviewed.
	Audit Team Findings: No further verification required.
7	Feedbacks: Jabatan Tenaga Kerja Pelabuhan Klang (JTK)
	Issues: Feedback from Jabatan Tenaga Kerja Pelabuhan Klang (JTK) confirms that a good relationship exists between both parties. JTK Pelabuhan Klang is often invited for stakeholder consultations. The representative is aware of the procedures and policies that have been established. No issues related to labour have been highlighted or received by JTK. The representative also mentioned that the management consistently contacts him for consultations and advice.
	Management Responses: Noted on the positive comment from the stakeholders interviewed.
	Audit Team Findings: No further verification required.



3.7 List of Stakeholders Contacted

Government Officer: (1) Jabatan Tenaga Kerja Pelabuhan Klang	Community/neighbouring village: (1) Kampung SXXXXX RXXXX (2) Kampung MXXXXX (3) Kampung BXXXX BXXXXX (4) Independent Smallholder
Suppliers/Contractors/Vendors: (1) AXX TXXXXXX – Contractor (2) Sundry Shop (3) MXXXXXXXX & SXX Sdn Bhd – Contractor	Worker's Representative/Gender Committee: (1) Gender Committee Representatives (2) NUPW Representatives (3) Local Workers (4) Foreign Workers

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Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Sime Darby Plantation Berhad SOU 8 East Palm Oil Mill and Supply Bases Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Sime Darby Plantation Berhad SOU 8 East Palm Oil Mill and Supply Bases Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Shylaja Devi Vasudevan Nair	Name: Mohamad Amirul Saifullah bin Mohamad Senan
Company Name: SD Guthrie Bhd	Company Name: BSI Services Malaysia Sdn Bhd
Title: Head, Sustainability Compliance Unit, Group Sustainability Department	Title: Client Manager
Signature: 	Signature: 
Date: 30/07/2024	Date: 12/07/2024

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Appendix A: Summary of The Findings by Principles and Criteria

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

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management Commitment & Responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	Sime Darby Plantation Berhad (SDPB) has instituted the 'Group Sustainability & Quality Policy Statement', duly endorsed by the Group Managing Director on 02/12/2019. The policy comprehensively integrates the implementation of the Malaysian Sustainable Palm Oil (MSPO) standards.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	Sime Darby Plantation Berhad has instituted the 'Group Sustainability & Quality Policy Statement', a policy that was officially endorsed by the Group Managing Director on 02/12/2019. This policy articulates the company's commitment to several key areas: <ul style="list-style-type: none"> • The promotion of good governance and transparency • Making a positive contribution to society • Minimizing environmental harm • The delivery of sustainability quality To guide the implementation of this policy, it is anchored by three pivotal documents: <ul style="list-style-type: none"> • The Responsible Agriculture Charter • The Human Rights Charter 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> The Innovation & Productivity Charter <p>These documents collectively provide a comprehensive framework for the company's sustainability and quality initiatives.</p>	
Criterion 4.1.2 – Internal Audit			
4.1.2.1	<p>Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has instituted robust internal audit procedures, as documented in the 'Internal Audit Procedure' (Reference: SDP/GSD/SCU/IAP, Revision No. 3, dated 31/01/2023), which has been duly approved by the Head of Group Sustainability.</p> <p>As per the stipulated procedure, an internal audit is mandated to be conducted on an annual basis. It has been verified that both the sampled estates have adhered to this requirement and have conducted their respective internal audits yearly. The records pertaining to these audits were available and have been verified as follows:</p> <p>(1) East Estate: The MSPO Internal Audit was conducted over a two-day period from 11/10/2023 – 12/10/2023. The audit team comprised of five internal auditors from the Sustainability Compliance Unit of the Group Sustainability Department. The Internal Audit Report was available and has been verified.</p> <p>(2) Sepang Estate: The MSPO Internal Audit was conducted on 10/10/2023. The audit was carried out by a team of five internal auditors from the Sustainability Compliance Unit of the Group Sustainability Department. The Internal Audit Report was available and has been verified.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.1.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>The 'Internal Audit Procedure' (Reference: SDP/GSD/SCU/IAP, Revision No. 3, dated 31/01/2023) has been approved by the Head of Group Sustainability.</p> <p>Each Non-Conformity (NC) identified within the operating unit is systematically registered in the Sustainability Certification Online Tracking System (SCOTS) by the Lead Internal Auditor. The management of the respective Operating Unit (OU) is responsible for identifying the Root Cause Analysis (RCA), Corrective Action Plan (CAP), and implementing the Correction (with supporting evidence) into the SCOTS.</p> <p>(1) East Estate: A total of 6 Major, 1 Minor, and 3 Opportunities for Improvement (OFI) were identified. As per the records in the SCOTS, each Non-Conformity Report (NCR) has been addressed by the management of the OU.</p> <p>(2) Sepang Estate: A total of 5 Major, 1 Minor, and 3 OFI were identified. As per the records in the SCOTS, each NCR has been addressed by the management of the OU.</p>	Complied
4.1.2.3	<p>Report shall be made available to the management for their review.</p> <p>- Major compliance -</p>	<p>It has been verified that both sampled estates have appropriately maintained the Internal Audit Report, and it is readily available for review upon request.</p> <p>During the review of documentation, it was noted that the minutes of the Management Review Meeting, conducted on 15/12/2023 at East Estate and 06/01/2024 at Sepang Estate, included the outcome of the Internal Audit as a key agenda item. This demonstrates the organization's commitment to reviewing and addressing audit findings in a timely and systematic manner.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established a Standard Operating Procedure (SOP) for Management Review, as documented in the Standard Operation Manual, Sub-Section 5.6, dated 25/05/2015. As per the established SOP, it is mandatory to conduct a management review at least once a year.</p> <p>East Estate: A review was conducted on 15/12/2023, presided over by the Senior Estate Manager. The meeting was attended by a diverse team comprising of 2 Senior Assistant Managers, 5 Assistant Managers, 1 Account Admin Officer, 3 Field Officers, 4 Field Supervisors, 1 Medical Assistant, 1 Checkroll Clerk, 1 Store Clerk, 1 Protégé, and 1 Intern.</p> <p>Sepang Estate: A review was conducted on 06/01/2024, chaired by the Estate Manager. The attendees included 1 Senior Assistant Manager, 2 Assistant Managers, 1 Medical Assistant, 1 Harvesting Supervisor, 1 Field Supervisor, 1 Foreman, 1 Account Admin Officer, 1 Checkroll Clerk, 2 Auxiliary Police, 1 Weighbridge Clerk, 1 Office Clerk, 1 Field Office, 1 Upkeep Supervisor, 1 Cadet Planter, and 1 Protégé.</p> <p>The agenda for the meeting encompassed the following key points:</p> <ol style="list-style-type: none"> 1. Findings related to MSPO and RSPO Principle and Criteria. 2. Customer feedback. 3. Process performance and product conformity. 4. The status of preventive and corrective action. 5. Follow-up action from the previous Management Review. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		6. Changes that could affect the management system. 7. Recommendations for improvement. 8. Complaints and grievances. 9. Improvement of the effectiveness of the management system and process. 10. Resource needs	
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	The management at Sime Darby Plantation Berhad has established and implemented a comprehensive Continuous Improvement Plan. This plan is detailed in several documents, including the Continuous Improvement Plan, OSH Plan, Social Improvement Plan, Environmental Improvement Plan, and the budget for Capital Expenditure (CAPEX). Action plans for continual improvement on social and environmental impact, as well as opportunities for improvement in operational performance, have been specified and documented for each operating unit. East Estate: <i>Social Improvements:</i> <ul style="list-style-type: none"> • Restructuring of broken drains in Linesite A and B, planned for CAPEX 2024. • Repairing broken covers of septic tanks in linesite and other complexes. • Controlling the population of stray dogs and liaising with the local municipal council if the population is beyond control. • Refurbishing houses, including changing damaged roofing, tiles, painting, etc. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p><i>Environmental Improvements:</i></p> <ul style="list-style-type: none"> • Engaging with a licensed contractor for sewage management. • Disposing of all Scheduled Wastes (SWs) through a Department of Environment (DOE)-approved contractor. • Conducting quarterly water sampling at selected tide gates. • Conducting awareness training on how to manage High Conservation Value (HCV) areas at estates. <p><i>Best Practices:</i></p> <ul style="list-style-type: none"> • Implementing an Immature Fertilizer Machine to reduce manpower in manuring at immature fields, with an estimated coverage of 15 Ha./day/manpower. • Using Aerial Drone spraying to increase immature pesticide spraying, with an estimated coverage of 23 Ha./day. • Using the Merba Machine to reduce manpower for rat baiting, with an estimated coverage of 20 Ha./day. <p>Sepang Estate:</p> <p><i>Social Improvements:</i></p> <ul style="list-style-type: none"> • Upgrading 30 units of septic tank structures at workers' quarters. • Upgrading perimeter drains at workers' quarters. • Upgrading ceiling and roofing at workers' quarters from asbestos to metal deck. <p><i>Environmental Improvements:</i></p> <ul style="list-style-type: none"> • Recollecting water used at the chemical mixing area to be recycled during mixing. <p><i>Best Practices:</i></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Launching a campaign for zero loose fruit in the fields. • Implementing mechanized spraying machines/implements such as ASP, Komodo sprayer, ST102/ST-Geo, and Power sprayer. • Implementing mechanized loose fruit collection and Fresh Fruit Bunch (FFB) infield manual loading by using power barrow or landsurf, especially at hilly terrain areas. 	
4.1.4.2	<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>- Major compliance -</p>	<p>Any introduction of new technology and/or innovative equipment is subject to the approval of the respective Regional Offices and the Headquarters. This ensures that all technological advancements align with the company's strategic objectives and operational requirements.</p> <p>The dissemination of any new information to employees is carried out through various channels. These include morning briefings, memos, meetings, and station training sessions. This approach ensures that all employees are kept abreast of the latest developments and changes within the organization. As of the current audit period, no new technology has been introduced at the sampled estates.</p>	Complied
4.1.4.3	<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>- Major compliance -</p>	<p>The implementation of new techniques or industry standards is facilitated through comprehensive briefings and a series of trainings. These are provided by the estate management or by third-party experts, ensuring that the most current and effective practices are adopted. These new trainings and briefings are incorporated into the annual training program as necessary, ensuring that all employees are equipped with the latest knowledge and skills to maintain the highest standards of operation.</p>	Complied
4.2 Principle 2: Transparency			

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.1 – Transparency of Information and Documents Relevant to MSPO Requirements			
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>- Major compliance -</p>	<p>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"> • East Estate – Stakeholder meeting was conducted on 23/11/2023. • Sepang Estate – Stakeholder meeting was conducted on 27/02/2024. <p>In addition, the management has established a mechanism as per Standard Operating Manual (SOM) said above for the relevant stakeholder to request estate information. The audit team found that request made by stakeholders has been response by the estates within stipulated time frame as stated in the procedure above.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>For record of request and response at sampled estate, it was found the following:</p> <p>(1) East Estate: The latest request from neighbouring village, as sighted in the letter dated 23/02/2023, pertains to assistance in maintaining the public field at Kxxxxxx Mxxxxx. The estate management promptly responded to the stakeholders on 02/03/2023 by sending workers and machinery for this purpose. Evidence of photos was presented to the audit team during the audit, corroborating the fulfilment of this request. Furthermore, confirmation was obtained during a stakeholder consultation session with their representative, also conducted as part of the audit.</p> <p>(2) Sepang Estate: The most recent from stakeholders is for a gift contribution for the Entrepreneur Carnival at Kxxxxxx Txxxxxx Mxx, as sighted in the letter dated 10/10/2023 (reference letter: Hdh 01/2023). The estate management has responded to this request, indicating the amount of contribution.</p>	
4.2.1.2	<p>Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p> <p>- Major compliance -</p>	<p>Management documents related to sustainability available at each operating units visited during the on-site audit upon request including sustainability policies, procedures, social impact assessment report, land titles, occupational safety & health plan, complaints & grievance records, continuous improvement plan and environmental assessments as well as management action plans.</p> <p>Furthermore, annual sustainability report, sustainability policies, Human Right Charter documents, company statement and global documents are published in the company's website; https://www.sdguthrie.com/sustainability/reports-policies-and-statements/. The website is found accessible for public user.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Management also have listed confidential documents such as financial statement, account statements, personal file, stock book and contract agreement.	
Criterion 4.2.2 – Transparent Method of Communication and Consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	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. 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.	Complied
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	The estate's management have nominated responsible persons for social and stakeholder issues. The appointment letter for appointed person were verified as below: (1) East Estate: Appointment letter dated 01/01/2024 to Senior Assistant Manager, signed by Senior Manager. (2) Sepang Estate: Appointment letter dated 01/01/2024 to Assistant Manager signed by Estate Manager. Responsibility of the above appointed person are clearly stated in the appointment letter such as investigate complaints, keep the records of	Complied

Criterion / Indicator		Assessment Findings	Compliance
		complaints, and assists in conducting the activity related to the social and welfare.	
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	List of stakeholders for internal and external parties maintained up to date as of Jan 2024 at all sampled estates and found listed stakeholder from various categories such as government/statutory bodies, contractor, local communities, contractors, supplier, and internal stakeholder including Union representatives. The stakeholder list is listed information on the name of stakeholders, contact name, address, and contact number. Evidence of communication, consultation and action taken in response to input from stakeholders were recorded in the minutes of stakeholder meeting which is conducted annually. Latest meeting with relevant stakeholders has been conducted as follows: (1) East Estate – Stakeholder meeting was conducted on 23/11/2023. (2) Sepang Estate – Stakeholder meeting was conducted on 27/02/2024.	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	Sime Darby Plantation Berhad has developed Plantation Quality Management System – Standard Operating Procedure for Sustainable Supply Chain and Traceability, Doc. No.: SDP/GSD/2024-01/SCCS; Effective Date: 01/2024. Therein describing information of FFB flow chart from harvesting designated block to mill weighbridge (tickets).	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The estate diligently oversees the daily dispatches to the mill, meticulously tallying and tracking the harvesting volume and tonnage. Factors affecting FFB balances in the fields are intricately accounted for throughout the process. Detailed records encompass daily FFB harvest	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
		and dispatch data, providing a comprehensive summary in the monthly yield statistics. Additionally, the daily dispatches to the mill undergo thorough scrutiny, comparing them against the received shipments, with a vigilant monitoring of any weight discrepancies. This meticulous approach ensures accurate documentation and effective management of the entire harvesting and dispatch process.													
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	<p>The PIC for traceability management is appointed as follows:</p> <table border="1"> <thead> <tr> <th></th><th>Position</th><th>Date</th><th>Issued by</th></tr> </thead> <tbody> <tr> <td>East Estate</td><td>Assistant Manager</td><td>01/01/2023</td><td>Sr Manager</td></tr> <tr> <td>Sepang Estate</td><td>Sr Assistant Manager</td><td>01/01/2024</td><td>Manager</td></tr> </tbody> </table> <p>Duties among others include the following</p> <ul style="list-style-type: none"> a) To ensure quality and environmental systems b) To ensure test equipment is in order and functional c) To ensure products meet customers targets and quality d) To ensure all requirement in SCCS are complied with. <p>The appointed letter was sighted and verified.</p>		Position	Date	Issued by	East Estate	Assistant Manager	01/01/2023	Sr Manager	Sepang Estate	Sr Assistant Manager	01/01/2024	Manager	Complied
	Position	Date	Issued by												
East Estate	Assistant Manager	01/01/2023	Sr Manager												
Sepang Estate	Sr Assistant Manager	01/01/2024	Manager												
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	<p>The FFB weighbridge ticket/despatch notes are produced for all transaction to East Palm Oil Mill. The set of document consists of the following information among others.</p> <ul style="list-style-type: none"> (1) Weighbridge ticket <ul style="list-style-type: none"> • Date / D/O no / Quantity / w/bridge operator name • Total Bunches / Quality / field no (2) Despatch chit <ul style="list-style-type: none"> • Serial no / field no / no of bunches / tractor no. (3) Delivery Note 	Complied												

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Criterion / Indicator		Assessment Findings	Compliance																														
		<ul style="list-style-type: none">Date/ weight / w/bridge operator / MPOB licence no. (4) Grading report for the FFB consignment. Extracted samples of the weighbridge records as follows. The details taken is sample from the total information provided in the weighbridge ticket. <table><tr><td></td><td>Date</td><td>WB Ticket Number</td><td>Quantity (mt)</td><td>Destination</td><td>Estate</td></tr><tr><td>1</td><td>20/02/2024</td><td>347607</td><td>4.81</td><td>West POM</td><td>East</td></tr><tr><td>2</td><td>16/02/2024</td><td>236385</td><td>10.09</td><td>East POM</td><td>East</td></tr><tr><td>3</td><td>15/02/2024</td><td>42901</td><td>9.50</td><td>East POM</td><td>Sepang</td></tr><tr><td>4</td><td>20/02/2024</td><td>42935</td><td>10.97</td><td>Labu POM</td><td>Sepang</td></tr></table> The grading report is available for review through the Central Reporting System (CRS) for the sample taken, and daily grading summary.		Date	WB Ticket Number	Quantity (mt)	Destination	Estate	1	20/02/2024	347607	4.81	West POM	East	2	16/02/2024	236385	10.09	East POM	East	3	15/02/2024	42901	9.50	East POM	Sepang	4	20/02/2024	42935	10.97	Labu POM	Sepang	
	Date	WB Ticket Number	Quantity (mt)	Destination	Estate																												
1	20/02/2024	347607	4.81	West POM	East																												
2	16/02/2024	236385	10.09	East POM	East																												
3	15/02/2024	42901	9.50	East POM	Sepang																												
4	20/02/2024	42935	10.97	Labu POM	Sepang																												
4.3 Principle 3: Compliance to Legal Requirements																																	
Criterion 4.3.1 – Regulatory Requirements																																	
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	Upon reviewing the records, conducting site visits, and interviewing relevant personnel, it has been verified that both sampled estates are in compliance with applicable legal requirements. There were no reported violations of the law involving any of the sampled estates, and no warning notices were issued by Malaysian government authorities to any of the sampled estates. Moreover, both sampled estates have obtained and renewed the necessary licenses and permits as required by the law. Some of the licenses and permits viewed in the sampled estates are as follows:	Complied																														

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Criterion / Indicator		Assessment Findings	Compliance
		<p><u>East Estate:</u></p> <ul style="list-style-type: none"> MPOB License – License No. 531308002000, valid until 31/07/2024, covering 5,708.32 hectares. Certificate of Fitness – CF No. PMT-SL/23 373129 for Non-flammable Air Compressor Receiver No. SL PMT 4385, valid until 20/12/2024. Certificate of Fitness – CF No. PMT-SL/23 373130 for Non-flammable Air Compressor Receiver No. SL PMT 39183, valid until 20/12/2024. Medical Assistant Registration Certificate No. 29133 dated 16/01/2023 – registered as a Medical Assistant under the provisions of the Medical Assistants (Registration) Act 1977, License No. 20634/2024 valid until 31/12/2024. Scheduled Control Goods Permit – Permit No. PBKB/2024/P/B-000278 for Unsubsidized Diesel (EURO 2M), valid until 22/02/2026. Wage Deduction Under Section 24 of the Employment Act 1955 for the Purpose of Paying Electricity Bills (Ref. No. BHG. PU/9/129 JLD38(53), dated 06/07/2017). <p><u>Sepang Estate:</u></p> <ul style="list-style-type: none"> MPOB License – 533267002000 (Ladang Sepang Main & Sungai Linau Division), valid until 30/09/2024 – covering 2,735.9400 hectares. MPOB License – 533798002000 (Sg Rawang Division), valid until 31/10/2024 – covering 440.27 hectares. Certificate of Fitness – CF No. PMT-SL/23 335345 for Non-flammable Air Compressor Receiver No. SL PMT 36469, valid until 08/06/2024. 	

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Certificate of Fitness – CF No. PMT-SL/23 335346 for Non-flammable Air Compressor Receiver No. SL PMT 4705, valid until 08/06/2024. • Certificate of Fitness – CF No. PMT-SL/23 335347 for Non-flammable Air Compressor Receiver No. SL PMT 81283, valid until 08/06/2024. • Scheduled Control Goods Permit – Permit No. PBKB/2023/P/B-000670 for 5,000 liters Unsubsidized Petrol (RON 95), valid until 12/10/2024. • Scheduled Control Goods Permit – Permit No. PBKB/2023/P/B-001025 for 18,000 liters Unsubsidized Diesel (EURO 2M), valid until 01/12/2024. • Medical Assistant Registration Certificate No. 7915 – registered as a Medical Assistant under the provisions of the Medical Assistants (Registration) Act 1977, License No. 07559/2024 valid until 31/12/2024. • Weighbridge Form D 157518 for Weighbridge No. B429817617 dated 28/04/2023. 	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>All operating units maintain a Legal & Other Requirements Register (LORR) that covers all necessary regulatory requirements. A legal register dated July 2023 lists additional applicable laws, including:</p> <ul style="list-style-type: none"> • Minimum Wages Order 2022 • Fire Service Act 1988 (Act 341) Amendment 2020 • Human Resources Development Act 2001 • Anti-Sexual Harassment Act 2021 • Employees' Social Security (Amendment) Act 2022 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Employees' Insurance System (EIS) (Amendment) Act 2022 Control of Supplies Act 1961 Employment (Amendment) Act 2022 	
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>The operating units have maintained compliance with legal requirements through established and implemented documented procedures, as outlined in the Estate Quality Management System, Level 2: Standard Operating Manual, specifically Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. This mechanism ensures adherence to legal and other requirements and is documented in the EQMS (Estate Quality Management System), which is distributed to all operating units. The GSD Department and respective operating units are responsible for identifying, managing, updating, and tracking legal requirements, as well as monitoring legal compliance status.</p> <p>Furthermore, all operating units maintain a Legal & Other Requirements Register (LORR) that covers all necessary regulatory requirements. A legal register dated Jul 2023 lists additional applicable laws, including:</p> <ul style="list-style-type: none"> Minimum Wages Order 2022 Fire Service Act 1988 (Act 341) Amendment 2020 Human Resources Development Act 2001 Anti-Sexual Harassment Act 2021 Employees' Social Security (Amendment) Act 2022 Employees' Insurance System (EIS) (Amendment) Act 2022 Control of Supplies Act 1961 Employment (Amendment) Act 2022 	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>The respective estate management teams have designated specific individuals to oversee compliance, track, and update changes in regulatory requirements.</p> <p>At the East Estate, an Assistant Manager has been appointed as the Person In-Charge for these areas. As per the appointment letter issued by the Senior Estate Manager on 01/01/2023, the Assistant Manager's responsibilities include assisting in ensuring full compliance with all applicable legal and statutory requirements.</p> <p>Similarly, at the Sepang Estate, the Senior Assistant Manager has been entrusted with the same role. The appointment letter from the Estate Manager, dated 01/01/2024, outlines the responsibilities, which also include assisting in ensuring full compliance with all relevant legal and statutory requirements.</p> <p>These appointments underscore the management dedication to regulatory compliance and their commitment to continually updating their practices in line with evolving requirements.</p>	Complied
Criterion 4.3.2 – Lands Use Rights			
4.3.2.1	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>There was no evidence to show that oil palm cultivation activities in both estates visited had diminished the land use rights of others. Verified documents to show legal ownership of its land.</p>	Complied
4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has maintained a transparent and lawful approach to land acquisition. Instead of purchasing land from individual landowners, the company has chosen to lease it directly from the government. This process ensures compliance with all relevant regulations and requirements, including the payment of quit rent to the state government.</p>	OFI

Criterion / Indicator		Assessment Findings	Compliance									
		<p>In terms of land holdings, there have been no changes compared to the previous year. The East Estate continues to hold 17 land titles, encompassing a total area of 6,226.8045 hectares. Similarly, the Sepang Estate holds 42 land titles, covering a total area of 3,213.5469 hectares. Copies of all land titles were readily available and subjected to verification during the audit process.</p> <p>In 2024, the Precision Agriculture Unit of Sime Darby Plantation will conduct a comprehensive land survey to accurately demarcate the area allocation between the East Estate and West Estate, with a specific focus on the sharing land title area. This survey aims to establish precise boundaries and ensure transparency in land allocation. This land survey status will be follow-up during the next assessment. Thus, an OFI (#2472836-202403-I1) was raised against this indicator.</p>										
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>Legal perimeter boundary has been maintained by the management. During the site visit to East Estate and Sepang Estate, it was verified that there were boundary packs (Red Poled) available along the perimeter boundary. There was no evidence of plantings beyond the perimeter boundary as verified during the site visit.</p> <p>All the audited units have boundary stone/markers adjacent to neighbouring properties. This is indicated in "GPS Surveyed Map" and verified at each site. The areas visited are as follows.</p> <table><tr><td>Estate</td><td>Field No</td><td>Boundary Details</td></tr><tr><td>East Estate</td><td>F09D1</td><td>Adjacent to Chxx Huxx Excaxxxx</td></tr><tr><td>Sepang Estate</td><td>F21B</td><td>Kuala Lumpur International Airport</td></tr></table> <p>Documented information: Boundary Marker’s Map. Boundary Marker Monitoring.</p>	Estate	Field No	Boundary Details	East Estate	F09D1	Adjacent to Chxx Huxx Excaxxxx	Sepang Estate	F21B	Kuala Lumpur International Airport	Complied
Estate	Field No	Boundary Details										
East Estate	F09D1	Adjacent to Chxx Huxx Excaxxxx										
Sepang Estate	F21B	Kuala Lumpur International Airport										

Criterion / Indicator		Assessment Findings	Compliance
4.3.2.4	<p>Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).</p> <p>- Minor compliance -</p>	<p>Sime Darby Plantation Berhad has demonstrated a strong commitment to human rights, as evidenced by the development of their Human Rights Charter, last revised in 2020. Under Clause 3.1.1, the company pledges to create an operating environment free from conflict. This is achieved by implementing a robust Free, Prior and Informed Consent (FPIC) process prior to any new development.</p> <p>The audit confirmed that there are no reported land disputes. This was verified through a thorough examination of land titles and stakeholder interviews. During the onsite visit, observed boundary stones and trenches that clearly demarcate the land boundaries. Interviews with neighboring villagers further confirmed that there has been no encroachment by the company.</p> <p>The management also conducts annual face-to-face sessions with external stakeholders. For instance, a stakeholder meeting for East Estate was conducted on 23/11/2023, and for Sepang Estate, it was conducted on 27/02/2024. These meetings serve as a platform for consultation and discussion on issues related to affected groups, including land-related matters.</p> <p>Therefore, this indicator is Not Applicable.</p>	Not Applicable
Criterion 4.3.3 – Customary Rights			
4.3.3.1	<p>Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. Onsite</p>	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
		visit to boundary area, sighted boundary stone and trenches were available to demarcate the boundary of land. Onsite interviewed with the neighbouring villagers confirmed that no encroachment of land by the company. Thus, this is not applicable.	
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	Sime Darby Plantation Berhad developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. Onsite visit to boundary area, sighted boundary stone and trenches were available to demarcate the boundary of land. Onsite interviewed with the neighbouring villagers confirmed that no encroachment of land by the company. Thus, this is not applicable.	Not Applicable
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	Sime Darby Plantation Berhad developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. Onsite visit to boundary area, sighted boundary stone and trenches were available to demarcate the boundary of land. Onsite interviewed with the neighbouring villagers confirmed that no encroachment of land by the company.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
		Thus, this is not applicable.	
4.4 Principle 4: Social Responsibility, Health, Safety and Employment Condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	<p>Social impact should be identified, and plans are implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>Initially Social Impact Assessment (SIA) for SOU 8 East Palm Oil Mill and supply bases was conducted on May 2016 where the assessment was conducted by Social & Environmental Project Unit, GSD. The assessment had identified the issue that effects the stakeholders and workers.</p> <p>The SIA plan was available dated 11/01/2024 for East Estate and 05/01/2024 for Sepang Estate. Both estates have identified the negative and positive impacts during assessment, including the operation of drone usage for chemical application. These impacts have been available in the plan as per verification. The implementation was verified at sampled estate as following:</p> <ul style="list-style-type: none"> • Contribution to the local communities is made by the management during. • Communicate the policies, SOP and estate information through stakeholder meeting. • Appointed responsible person to monitor social and stakeholder issues. • Engagement with relevant stakeholder to obtained feedback from stakeholders regarding estates operation through conducted Union meeting, Gender Committee Meeting, Social Dialogue meeting and Stakeholder meeting. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Attend to workers complaints on housing in time manner as sighted in the Oil Palm Pal (OPP) which is a system to record the status and complaints made by workers regarding the housing matters. 	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>Grievance procedure has been established Grievance Response Standard Operating Procedure updated on 18/07/2022 where the management of has established several methods to make any complaint such as workers representative meeting (social dialogue on monthly basis), gender committee meeting every 2 months, online platform (suara kami, whistleblowing) and also through email that will be handle by Grievance units. The procedure also classified the cases for complainer that required to maintain anonymous or not.</p> <p>Sime Darby Plantation Berhad has also developed system to handled social issues, which include:</p> <ol style="list-style-type: none"> 1. Suara Kami (using social dialogue tool kit) <p>This session is about management and workers engagement between representative of workers, and employer (operating unit management) to resolve workplace and living condition issues through social dialogue. This dialogue frequency will be done every 2 weeks once. The issues that been raised during this dialogue will be recorded under a tracker. This tracker will be captured in the dashboard and available to RGM and RCEO</p> 2. Oil Palm Pal (OPP) <p>This 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.</p> 	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.2.2 The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.</p> <p>- Major compliance -</p>	<p>Most of the complaints were made by internal stakeholders mainly workers and were related to the housing repair. East Estate and Sepang Estate adopt Sime Darby Plantation Berhad system, known as the Oil Palm Pal (OPP) online system, as platform to record any housing repair requests from workers.</p> <p>Based on records, all complaints were lodged on defect facility, and request for facility improvements. Examples include repairing toilet door, replacing the lamp & door, repairing water piping, replacing windows, and repairing drainage at labour quarters. It has been observed that complaint submitted through the OPP online system will be printed and signed by the complainant if the workers satisfied with the completion of the work.</p> <p>Complaint received through whistleblowing platform 'Suara Kami' are utilized to lodge and address grievances raised by workers. Samples of grievances lodged by workers were reviewed and resolved within established timeframe, as acknowledged by the complainants.</p> <p>Examples of grievances sampled as follows:</p> <p><u>East Estate</u></p> <ul style="list-style-type: none"> • ID 23XXX, complaint made on 28/03/2023 and resolved on 31/03/2028. • ID 57XX, complaint made on 20/06/2023 and resolved on 25/06/2023. <p><u>Sepang Estate</u></p> <ul style="list-style-type: none"> • ID 20XXX, complaint made on 20/11/2023 and resolved on 30/11/2023. • ID 22XXX, complaint made on 14/03/2023 and resolved on 28/03/2023. 	Complaint

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>East Estate and Sepang Estate adopt Sime Darby Plantation online system, known as the Oil Palm Pal (OPP) online system, as platform to record any housing repair requests from workers. The platform is available with QR code and both estate management established manual complaint platform through complaint book which is available at estates. Whistleblowing platform also has been established to lodge grievances.</p> <p>Onsite interview conducted with sampled workers and external stakeholders, indicates that they are aware on the complaint mechanism. They are also capable of demonstrating how to use online platform through OPP and 'Suara Kami'.</p>	Complied
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p>Employees and the surrounding communities were made aware that complaints or suggestions can be made any time through various meeting such as morning muster, training/briefing, and stakeholder consultation. Based on interview with sampled workers and external stakeholders conducted during the audit, it was found that they were aware on the complaint procedure.</p> <p>Estate management conducted briefing on Whistleblowing platform 'Suara Kami' and Oil Palm Pal (OPP) has been briefed to the workers during morning muster at both estates as verified in records of morning muster book. While for external stakeholder, briefing was conducted during stakeholder meeting on 23/11/2023 and 27/02/2024 for East Estate and Sepang Estate, respectively.</p>	Complied
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>All complaints received and its response are recorded and can be tracked in both estates i.e., East Estate and Sepang Estate. Back dated from 24 months, all records were available and could be verified. Verifications are made through complaint record book, suggestion form,</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		minutes of stakeholder meeting, printed online platform for complaint & grievance.	
Criterion 4.4.3: Commitment to Contribute To Local Sustainable Development			
4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p>Sime Darby Plantation has made significant contributions to local sustainable development, achieved through active consultation with local communities. These contributions address a range of social and environmental benefits, including but not limited to, education initiatives, donations, and tree planting activities. Detailed information about these programs can be found on the company's website: https://www.yayasansimedarby.com/our-projects/community-health</p> <p>Contributions made by all visited estates were based in consultation with stakeholders among local communities as per sample sighted as following:</p> <p><u>East Estate</u></p> <ul style="list-style-type: none"> • Gotong-royong linesite activities were conducted on 31/08/2023 and 15/09/2023. • Cooking and fishing contest took place on 31/08/2023. • Tree planting with Nestle occurred on 17/06/2023. • Machinery and expert were provided for cleaning public field at Kampung Melayu on 02/03/2023. <p><u>Sepang Estate</u></p> <ul style="list-style-type: none"> • Requested gift for Entrepreneur Carnival at Kg Tg Mas Batu 2 in letter dated 28 & 29/10/2023 (reference letter: Hdh 01/2023) from Pengerusi MPKK Tanjung Mas. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Contribution for the Football Tournament KPD Sepang Cup as evident in the letter dated 16/10/2023. Request for financial assistance for the Merdeka Celebration for the year 2023 by NUPW main division, as evident in a letter dated 07/08/2023. 	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has demonstrated its commitment to health, safety, and the environment through the establishment of the Group Policy on Health, Safety & Environment (HSE). This policy statement, signed by the Group Managing Director on 05/05/2022, serves as a testament to the company's dedication to these critical areas.</p> <p>The policy has been effectively communicated to all staff members and workers. This was achieved through induction training for new workers, daily morning briefings, and by displaying the policy on various notice boards within the estate. Furthermore, the policy was specifically briefed to all workers at East Estate on 03/01/2024 and at Sepang Estate on 15/12/2023.</p> <p>ESH Management Plan 2024 – prepared by Assistant Manager and approved by Estate Manager. Consist: OSH Policy (briefing), Safety & Health Committee (committee member, meeting, workplace inspection, accident review), legal register (JKKP permit renewal), Risk management (HIRARC review, training, etc.), emergency preparedness and Response & Accident (fire extinguisher internal inspection, first aid kit internal inspection, first aider training, investigation team training, LTI Notice Board update, JKKP 8 report, accident statistic update, emergency route, fire equipment, and first aid kit layout update and</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>establishment, fire drill activities), chemical management (CHRA recommendation implementation, update chemical register, SDS training, medical surveillance for chemical handlers), waste management (SW disposal), PPE management (distribution and training), and OSH training.</p> <p>Programmes aimed at protecting the health and safety of workers were satisfactorily implemented.</p>	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <p>i. all employees involved shall be adequately trained on safe working practices</p> <p>ii. all precautions attached to products shall be properly observed and applied</p> <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>a) Sime Darby Plantation Berhad has demonstrated its commitment to health, safety, and the environment through the establishment of the Group Policy on Health, Safety & Environment (HSE). This policy statement, signed by the Group Managing Director on 05/05/2022, serves as a testament to the company's dedication to these critical areas.</p> <p>The policy has been effectively communicated to all staff members and workers. This was achieved through induction training for new workers, daily morning briefings, and by displaying the policy on various notice boards within the estate. Furthermore, the policy was specifically briefed to all workers at East Estate on 03/01/2024 and at Sepang Estate on 15/12/2023.</p> <p>b) Each Operating Unit of SOU 08 – East POM is adopting OSH Risk Management Procedure (UM/HSE/SP/01, dated 09/03/2021). The objectives of this procedures are to:</p> <p>(1) To define the requirements for management of safety and health related risks within Upstream Malaysia</p> <p>(2) To ensure that all safety and health risks, inherent or residual, are effectively managed.</p> <p>(3) To set the standards in developing HIRARC in estates and mills</p> <p>(4) To identify all the hazards in the workplace</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>(5) To assess the risks of respective hazards and formulate control measure to mitigate them</p> <p>(6) To set the objective, target, HSE programs and generating safe work procedures (if not available, absent or not adequate) for all work activities from the output of risk activities</p> <p>(7) To create a safe working environment for workers</p> <p>Both East Estate and Sepang Estate have conducted comprehensive risk assessments for all their operations, as documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The assessment includes all primary and support operations, including but not limited to Manuring, Harvesting, and Spraying. The HIRARC is reviewed annually and whenever an accident occurs within the estate, ensuring that the assessment remains current and relevant. The most recent revisions were made by the HIRARC Review Team FY 2024, with East Estate's HIRARC updated in February 2024 and Sepang Estate's HIRARC updated in September 2023.</p> <p>The Chemical Health Risk Assessment (CHRA) for East Estate was conducted on 05/11/2020, with the document number HQ/09/ASS/00/124 – 2020/0043 and assessor DOSH reference number HQ/09/ASS/00/124. The assessment covered 10 work units, including chemical mixer, sprayer, air blast operator, trunk injection, manuring operator, rat bait applicator, nursery, scheduled waste operator, and storekeeper. Based on the recommendations from the CHRA, the management has implemented necessary actions such as medical surveillance, usage of Personal Protective Equipment (PPE), and regular training.</p> <p>Similarly, the CHRA for Sepang Estate was conducted on 11/11/2020 by an assessor with DOSH reference number</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>HQ/09/ASS/00/124. The assessment covered the same 10 work units as East Estate. Following the recommendations from the CHRA, the management has also implemented necessary actions such as medical surveillance, usage of PPE, and regular training.</p> <p>The Noise Risk Assessment (NRA) for East Estate was conducted in October 2021 by a JKKP-approved assessor (JKKP Registration No. HQ/10/PEB/00/112). As per the report (Report No. HQ/10/PEB/00/112-177/2021), five work areas were assessed: Workshop, Tractor MTG, General Tractor Arbus, Rotor Slasher, and Zenoah Blower. The personal exposure monitoring results revealed that the Foreman Workshop, Driver Tractor MTG, Driver General Tractor Arbus, Driver Tractor Rotor Slasher, and General Worker Zenoah Blower were exposed to noise levels above the Excessive Noise Level and Daily Noise Exposure Level. However, no workers were exposed to noise levels above the Maximum Level and Peak Level.</p> <p>The NRA for Sepang Estate was conducted in August 2020 by a JKKP-approved assessor (JKKP Registration No. HQ/10/PEB/00/08). The assessment covered five work areas: Grass Cutting, Workshop, Mechanical Buffalo, and Scissor Hook Lift Trailer. The personal exposure monitoring results indicated that the Workshop Attendant, Grass Cutting Operator, Mechanical Buffalo Driver, and Hook Lift Trailer Driver were exposed to noise levels above the Daily Noise Exposure Level (DNEL) of 85 dB(A).</p> <p>Following the recommendations from the NRA, both estate management has implemented necessary actions such as audiometric test, usage of PHP, and regular training.</p> <p>At East Estate, a comprehensive medical surveillance was conducted for 62 workers in July 2023 (Reference: HQ/08/DOC/00/709). The results confirmed that all workers were</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>fit to work. However, there was one case of medical removal due to a temporary unfitness to perform duty as a Foreman at Workshop Division B, caused by an increased manganese level. A Temporary Medical Removal letter dated 26/01/2024 from the Senior Manager indicated that the worker would be reassigned to the store starting from the same date. A re-test is scheduled for 26/02/2024, and further action will be determined based on the result of this re-test. At Sepang Estate, medical surveillance was conducted for 47 workers in Feb 2024 (Reference: HQ/20/DOC/00/00551). The results confirmed that all workers were fit to work.</p> <p>A Hearing Assessment was conducted at East Estate on 07/09/2023 (Reference: HQ/17/DOC/00/00042). Out of 56 employees, 9 employees displayed abnormal results and were required to undergo an Occupational Health Doctor (OHD) examination. These 9 employees will also be subjected to an annual audiometry test. The 3 employees who underwent the OHD examination in Sept 2023 were found to have normal hearing based on the results.</p> <p>At Sepang Estate, a Hearing Assessment was conducted on 19/02/2024 (Reference: HQ/20/DOC/00/00551). All 41 employees assessed were found to have normal audiogram results.</p> <p>c) Pesticide operators have undergone training concerning the safe and health-conscious usage, as well as the proper application methods of chemicals. Additionally, they regularly participate in monthly health surveillance conducted by the Medical Assistant. List of training conducted for each estate as details below:</p> <ul style="list-style-type: none"> East Estate: Herbicide spraying training 'No spraying near natural waterways', dated 10/01/2024. 	

Criterion / Indicator		Assessment Findings	Compliance									
		<ul style="list-style-type: none">Sepang Estate: Training for Interpump Sprayer, dated 15/01/2024 and Chemical Mixing & Handling & Mixing Method, dated 29/02/2024. <p>d) The operating units supply Personal Protective Equipment (PPE) to workers in accordance with Safety Work Procedures and recommendations derived from risk assessment reports, including Chemical Hazard Risk Assessments (CHRA) and Noise Risk Assessments (NRA). The estate ensures that all workers receive appropriate Personal Protective Equipment (PPE) based on their job types. East Estate During a site visit at P21A, it was observed that scout harvesters were equipped with safety helmets, sickle/chisel covers, and wellington boots. While for manual weeding activity at P15C, it was observed that all workers equipped with helmet, A review of PPE issuance records for interviewed workers and confirmed consistency with on-site observations. The estate conducts PPE inspections at least once every six months, as evidenced by the inspection records reviewed as table below:</p> <table><tr><td>Operating Unit</td><td>Activity Inspected</td><td>Date</td></tr><tr><td>East Estate</td><td>Circle Spraying</td><td>20/02/2024</td></tr><tr><td>Sepang Estate</td><td>MB Driver</td><td>05/03/2024</td></tr></table> <p>e) Standard Operating Procedures (SOPs) for the handling of chemicals are well-documented and readily available. One such document is the 'Chemical Safety Management' by Sime Darby Plantation Berhad (Document No. UM/HSE/OCP/04), which was last updated in 2021.</p>	Operating Unit	Activity Inspected	Date	East Estate	Circle Spraying	20/02/2024	Sepang Estate	MB Driver	05/03/2024	
Operating Unit	Activity Inspected	Date										
East Estate	Circle Spraying	20/02/2024										
Sepang Estate	MB Driver	05/03/2024										

Criterion / Indicator	Assessment Findings	Compliance
	<p>During audit, found that pesticides were securely stored in the Chemical Store on the estate, in strict compliance with the Occupational Safety and Health Act 1994 (Act 514) and the Pesticides Act 1974 (Act 149), along with their corresponding regulations. The storage facilities were consistently secured to prevent unauthorized access. Proper hazard signage was prominently displayed and well maintained on both the exterior and interior walls of the storage facilities. Additionally, adequate ventilation facilities were in place, and Safety Data Sheets (SDS) were readily available.</p> <p>f) Each Operating Unit of SOU 08 – East POM is adopting Safety & Health Committee Procedure (UM/HSE/OCP/08, dated 17/11/2021) with the objective:</p> <ul style="list-style-type: none"> • To introduce the concept of consultation and cooperation between the employer and employee by the formation of the Safety and Health Committee (SHC) at workplace in compliance with legal requirements • To ensure two-way communication between employer and employee • To increase the interest and motivation of employees to participate in safety and health related programme. <p>All operating unit's management has established a Safety Committee, with members including a secretary, representatives from both the employer and employees. These appointments are in line with the appointment letter issued by the respective Estate Manager.</p>	

Criterion / Indicator		Assessment Findings	Compliance															
		<p>g) The quarterly meeting agenda covers items such as matters arising from the previous meeting, reports from workplace inspections, updates on the training program and its implementation, discussions on safety issues in the workplace, review of accident cases, consideration of HIRARC, and other safety-related concerns. Reviewed latest safety minutes meeting for operating unit:</p> <table><tr><td>Operating Unit</td><td>1st meeting</td><td>2nd meeting</td><td>3rd meeting</td><td>4th meeting</td></tr><tr><td>East Estate</td><td>19/05/2023</td><td>15/08/2023</td><td>13/11/2023</td><td>13/02/2024</td></tr><tr><td>Sepang Estate</td><td>24/03/2023</td><td>23/06/2023</td><td>22/09/2023</td><td>15/12/2023</td></tr></table>	Operating Unit	1 st meeting	2 nd meeting	3 rd meeting	4 th meeting	East Estate	19/05/2023	15/08/2023	13/11/2023	13/02/2024	Sepang Estate	24/03/2023	23/06/2023	22/09/2023	15/12/2023	
Operating Unit	1 st meeting	2 nd meeting	3 rd meeting	4 th meeting														
East Estate	19/05/2023	15/08/2023	13/11/2023	13/02/2024														
Sepang Estate	24/03/2023	23/06/2023	22/09/2023	15/12/2023														
		<p>h) Accident and emergency protocols have been established, including the formation of an Emergency Response and Preparedness (ERP) Team for identified incidents. These procedures, encompassing fire, chemical spillage, flood, and workplace accidents, have been condensed into a flowchart and prominently displayed for all estate and mill employees. Detailed instructions can be found in the Emergency Preparedness & Response Procedures dated 17/11/2021 (reference number UM/HSE/SP/02) and the Standard Operating Procedure for Incidents, Accidents & Non-Compliance Management dated 01/05/2022 (reference number SDP/GSHSE/SP/01).</p> <p>The ERP team's organizational chart has been established and shared with employees, accompanied by essential telephone contact information. Guidelines were issued by the SPO (presumably Safety and Preparedness Officer) and adapted to suit variations in the situations within the estates and mill. It was noted that Emergency Response Team for each supply base was updated as per Jan 2024. The team was divided into 4 sub-team which are firefighting team, security team, chemical spillage team and flood</p>																

Criterion / Indicator		Assessment Findings	Compliance												
		<p>control team. Verified training related to ERP was conducted as table below:</p> <table><tr><td>Operating Unit</td><td>Date</td></tr><tr><td>East Estate</td><td>24/01/2024</td></tr><tr><td>Sepang Estate</td><td>28/12/2023</td></tr></table> <p>i) East Estate is equipped with four qualified first aiders. Two of them have attended a training course titled 'Plantation Healthcare' from 27/09/2022 to 22/12/2022, as evidenced by Certificate Nos. MACS/2022/SD/0028 and MACS/2022/SD/0050. The other two first aiders attended a training course titled 'Basic Occupational First Aid & CPR (First Aider)' from 26/09/2023 to 27/09/2023, as evidenced by Certificate Nos. SD-HSE-BOFA-0202 and SD-HSE-BOFA-0203. Additionally, 23 trained workers are in charge of the first aid kit, having attended training on 21/02/2024 conducted by two Medical Assistants.</p> <p>According to Section 7.3.5 (Recommendation Contents in First-Aid Box/Kit) of the 'First-Aid In Workplace Procedure' (UM/HSE/OCP/01, dated 09/03/2021) approved by the Head of Health Safety Environment, Upstream Malaysia, a total of 18 items must be present in the first aid box. The inspection record and updates of the First Aid Box were conducted by each Medical Assistant (MA) as follows:</p> <table><tr><td>Operating Unit</td><td>Date of Monthly Inspection</td></tr><tr><td>East Estate</td><td>10/02/2024</td></tr><tr><td>Sepang Estate</td><td>28/02/2024</td></tr></table> <p>j) The operating units consistently document accident-related information, including JKKP 6 forms submitted to the Department</p>	Operating Unit	Date	East Estate	24/01/2024	Sepang Estate	28/12/2023	Operating Unit	Date of Monthly Inspection	East Estate	10/02/2024	Sepang Estate	28/02/2024	
Operating Unit	Date														
East Estate	24/01/2024														
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Sepang Estate	28/02/2024														

Criterion / Indicator		Assessment Findings	Compliance												
		<p>of Safety & Health, medical leave certificates, accident investigation reports, and reviews of Hazard Identification, Risk Assessment, and Risk Control (HIRARC). According to JKPP 8 submission report for year 2023, it was confirmed that all accidents were reported, and LTA was calculated accordingly.</p> <p>Records of accidents were documented accordingly. It was verified that Records of Lost Time Accident (LTA) metrics were consistently maintained. Observed samples of accident statistics for Year 2023 as reported to DOSH are as follows:</p> <table border="1"> <thead> <tr> <th>Operating Unit</th><th>Accidents Reported</th><th>LTA</th><th>Reference No.</th></tr> </thead> <tbody> <tr> <td>East Estate</td><td>27</td><td>73 days</td><td>JKKP 8/146500/2023</td></tr> <tr> <td>Sepang Estate</td><td>30</td><td>82 days</td><td>JKKP 8/155883/2023</td></tr> </tbody> </table>	Operating Unit	Accidents Reported	LTA	Reference No.	East Estate	27	73 days	JKKP 8/146500/2023	Sepang Estate	30	82 days	JKKP 8/155883/2023	
Operating Unit	Accidents Reported	LTA	Reference No.												
East Estate	27	73 days	JKKP 8/146500/2023												
Sepang Estate	30	82 days	JKKP 8/155883/2023												
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>Sime Darby Plantation Berhad established the Group Sustainability & Quality Policy Statement dated 02/12/2019 by Group Managing Director where the company is respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020. Under section 3.2.1 of HRC stated that the company's commitment on eradicating any form of exploitation, forced or bonded labour, slavery, human trafficking, and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage and avoiding contract substitution. Furthermore, the company is committed to provide decent and fair wages, reasonable working hours with adequate rest, achievable productivity targets, voluntary overtime as well as adequate housing with access to basic needs.</p>	Complied												

Criterion / Indicator		Assessment Findings	Compliance
		<p>Aside the above, Policy on the Protection of Human Rights Defenders (HRDs) was established with effective date on 25/03/2020. Sime Darby Plantation Berhad respect and safeguard human rights, nation of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with Sime Darby Plantation Berhad. This policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations.</p> <p>All the above policies were communicated to the employees during induction training for new employees and morning muster. Record of briefing were verified during the audit are as follows:</p> <ul style="list-style-type: none"> • East Estate – Latest briefing was conducted on 29/01/2024. • Sepang Estate – Latest briefing was conducted on 05/01/2024. <p>Reflecting to the above, feedback received from stakeholders' consultation conducted during the audit with sampled workers found, there is no issue raised related to the human right at all visited estate.</p>	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin, or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin,</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>religion, disability, gender, sexual orientation, gender identity union membership, political affiliation, or age.</p> <p>The above documents could be downloaded from https://www.sdguthrie.com/sustainability/reports-policies-and-statements/</p> <p>It was found that the above policies are communicated to all level of workforce via series of training or briefing, besides simplified pictorial flowchart and instruction are displayed at appropriate places, at sampled estates. The interviewees, including managerial level, workers, contractors and their workers, local community have given feedback they understood that the gist of the policies. Based on records of employment and interviews conducted on-site with sampled internal and external stakeholders, it has been confirmed that workers and groups, including local communities, women, and migrant workers, have not been subjected to discrimination.</p>	
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad established employment contract for workers. The employment contract adopts by East Estate and Sepang Estate as part as requirement to ensure the workers employment conditions received as accordingly.</p> <p>Review on the sampled of employment contracts verified terms and conditions outlined as per collective agreement and Employment Act 1955. The original copy kept by management demonstrated in workers' origin language and signed by the worker.</p> <p>During onsite interview with sampled workers at sampled estates, it was disclosed that they had received briefing regarding their employment conditions and benefits as outlined in their employment contract. In addition, they were provided with copy of the contract for their own records and reference.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance																																								
		<p>Sampled of payslip workers at sampled estates for the month of February 2024, December 2023 and October 2023 were review and verified during the audit. The selected workers for payslip and employment contract sampling were:</p> <table border="1"> <thead> <tr> <th>Estate</th><th>Workers ID</th><th>Estate</th><th>Workers ID</th></tr> </thead> <tbody> <tr> <td>East Estate</td><td>xx00xx59xx</td><td>Selangor Estate</td><td>000000xxx4</td></tr> <tr> <td></td><td>xx00xx59xx</td><td></td><td>000000xxx9</td></tr> <tr> <td></td><td>00xx15xx53</td><td></td><td>000017xxx5</td></tr> <tr> <td></td><td>xx0015xxx6</td><td></td><td>000018xxx4</td></tr> <tr> <td></td><td>000015xxx7</td><td></td><td>000018xxx6</td></tr> <tr> <td></td><td>000016xxx5</td><td></td><td>000018xxx6</td></tr> <tr> <td></td><td>00001xxx21</td><td></td><td>00000xxx53</td></tr> <tr> <td></td><td>00001xxx52</td><td></td><td></td></tr> <tr> <td></td><td>00001xxx55</td><td></td><td></td></tr> </tbody> </table> <p>Based on the evidence gathered from interview and review of pay slip and employment contracts, it has been verified that the salaries received by ground workers, including harvesters, sprayers, and general workers, are above the minimum wage requirements stipulated in the Minimum Wages Order 2022.</p>	Estate	Workers ID	Estate	Workers ID	East Estate	xx00xx59xx	Selangor Estate	000000xxx4		xx00xx59xx		000000xxx9		00xx15xx53		000017xxx5		xx0015xxx6		000018xxx4		000015xxx7		000018xxx6		000016xxx5		000018xxx6		00001xxx21		00000xxx53		00001xxx52				00001xxx55			
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4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>Management has ensured employees of contractors are paid based on Minimum Wages Order 2022 according to the employment contract agreed between the contractor and his employee based on the sample contractors' agreements sighted in East Estate and Selangor Estate as following:</p> <p><u>East Estate</u></p> <ol style="list-style-type: none"> 1. Tixxx Yixx Enterxxxxx 	Complied																																								

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Kxxxxxxx A/L Rxxxxxxx, Appointment date on 10/04/2022. Salary verification for the month of February 2024, December 2023, and October 2023. Dxxxxxxx Sxxxx, Appointment date on 12/12/2022. Salary verification for the month of February 2024, December 2023, and October 2023. Sxxxxxxx A/L Kxxxx, Appointment date on 14/09/2018. Salary verification for the month of February 2024, December 2023, and October 2023. Gxxxxxxx A/L Sxxxx, Appointment date on 05/06/2018. Salary verification for the month of February 2024, December 2023, and October 2023. <p>2. Axx Txxxxx</p> <ul style="list-style-type: none"> Bxxxxxxxxxxx A/L Vxxxx, salary verification for the month of January 2024, November 2023, and September 2023. Gxxxxxxx A/L Mxxxx, salary verification for the month of January 2024, November 2023, and September 2023. Vxxxx A/L Rxxx, salary verification for the month of January 2024, November 2023, and September 2023. Txxxx Txxxxx A/L Axxxxx, salary verification for the month of January 2024, November 2023, and September 2023. <p><u>Sepang Estate</u></p> <p>1. Mxxxxxx & Sxx Exxxxxxxx</p> <ul style="list-style-type: none"> Nxxxx A/L Kxxxx, Appointment date on 01/02/2016. Salary verification for the month of February 2024, December 2023, and October 2023. 	

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Criterion / Indicator		Assessment Findings	Compliance																
		<ul style="list-style-type: none"> Mxxxxxxx A/L Mxxxxxxx, Appointment date on 01/09/2017. Salary verification for the month of February 2024, December 2023, and October 2023. <p>The employment contracts for the sampled workers were found to be in compliance with the Employment Act 1955. They include key provisions such as work period, work location, deductions for KWSP and SOCSO, annual leave, medical leave, medical benefits, accommodation/amenities, and termination clauses for both employer and employee, etc.</p>																	
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	East Estate and Sepang Estate have established comprehensive employee records. These records, verified in the SEMUA system's Employee Master details listing, include essential information such as full name, position, date of joining, passport number, NRIC, wages, and date of birth.	Complied																
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	<p>East Estate and Sepang Estate employed local and foreign workers and registered into Employee Master Details Listing in SEMUA system. Review on the listing, verified all workers are employed by Sime Darby Plantation Berhad's estates' management.</p> <p>Copies of fair contracts that have been signed by both employee and employer were provided to each employee as per records in East Estate and Sepang Estate samples as following:</p> <table border="1"> <thead> <tr> <th>Estate</th><th>Workers ID</th><th>Estate</th><th>Workers ID</th></tr> </thead> <tbody> <tr> <td>East Estate</td><td>xx00xx59xx</td><td>Sepang Estate</td><td>000000xxx4</td></tr> <tr> <td></td><td>xx00xx59xx</td><td></td><td>000000xxx9</td></tr> <tr> <td></td><td>00xx15xx53</td><td></td><td>000017xxx5</td></tr> </tbody> </table>	Estate	Workers ID	Estate	Workers ID	East Estate	xx00xx59xx	Sepang Estate	000000xxx4		xx00xx59xx		000000xxx9		00xx15xx53		000017xxx5	Complied
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Criterion / Indicator		Assessment Findings				Compliance
			xx0015xxx6 000015xxx7 000016xxx5 00001xxx21 00001xxx52 00001xxx55		000018xxx4 000018xxx6 000018xxx6 00000xxx53	
		Onsite interview with above sampled workers, informed that they signed on the employment contract prior to work and the contract are explained in language understood by workers. Workers also able to explain the contain of the employment contract such as salary, working hours and overtime, insurance, medical expenses and leave entitlements.				
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	East Estate and Sepang Estate employed local and foreign workers. Estate management registered all their workers into Employee Master Details Listing in SEMUA system. All the daily attendance and overtime work were recorded in Estate Daily Attendance Report. As per verification on attendance (out-turn) and work hours (normal time and overtime) recording system established in both manual and computerized check roll system which makes working hours and overtime transparent for both employees and employer. Review sample of attendance report for the month February 2024, December 2023, and October 2023 for verification. Based on onsite interview with sampled workers, working time has been explained during the first entry of every worker and listed in employment contract. The working time is 6.30 am to 2.00 pm, with rest time of 11.00 am to 12.00 pm. Rest Day was on Sunday.				Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations	East Estate and Sepang Estate employed local and foreign workers. Estate management registered all their workers into Employee Master				Complied

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Criterion / Indicator		Assessment Findings	Compliance
	and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	Details Listing in SEMUA system. All the daily attendance and overtime work were recorded in Estate Daily Attendance Report. Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to workers is voluntarily upon mutually agreement between management and workers. Workers working hours at 7.5 hours a day. 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/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Estate management has provided pay slips which is documenting wages and overtime performed for all workers. Workers are paid daily rate and piece rated depending on their work assigned. East Estate and Sepang Estate manage workers' payslip through SAP system. Daily attendance and total hours of overtime will be recorded into SAP system. Wages and overtime were paid according to the Daily Attendance Report and productivity reports. Verification within the verified payslip as mentioned in indicator 4.4.5.3 showed that the payslips specify the details such as rate of pay, total days of work, overtime pay, allowances, deduction, etc. Further verification confirmed that the wages and overtime rate has been calculated in compliance with Employment Act 1955.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	Sime Darby Plantation Berhad through East Estate and Sepang Estate provides workers with various benefits including SOCSO and EPF contributions, free housing facilities and amenities, access to free water supply, free medical facilities, and monthly phone allowance. Additionally, workers are granted access to additional amenities such as	Complied

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		a football field, mosque and community hall was provided to the workers.	
4.4.5.11	<p>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.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established the Workers Housing Management Procedure 2022, Ver.01, dated 30/06/2022, as a guideline to continually improve the living standards of their employees in estate and mill operations. This demonstrates the company's commitment to managing employee housing repair and maintenance through a digital platform named 'Oil Palm Pal'.</p> <p>The procedure provides guidance to management in providing safe, livable worker housing conditions in accordance with the Workers Minimum Standard of Housing & Amenities (Amendment) 2019 (Act A 1604). All workers are provided with free housing facilities that include basic amenities such as clean water (35 gallons/month), a community hall, a football field, etc. The electricity is obtained from the national grid, and the housing condition complies with the Workers Minimum Standards of Housing and Amenities (Amendment) Act 2021.</p> <p>Weekly inspections are conducted by a medical assistant to ensure the cleanliness of the housing. Records of these inspections are well maintained, with the latest inspections at East Estate on 27/02/2024 and at Sepang Estate on 02/03/2024. These records cover aspects such as rubbish collection, surrounding cleanliness, drainage system, toilet/septic tank, etc.</p> <p>The Employee Welfare Committee conducts meetings to discuss linesite cleanliness, welfare, and health activities. The latest meetings were conducted on 23/02/2024 for East Estate and 18/01/2024 for Sepang Estate.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
4.4.5.12 The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	<p>Sime Darby Plantation Berhad has developed a Human Rights Charter (HRC), last revised in 2020, which outlines the company's policy and commitment to preventing all forms of sexual harassment and violence in the workplace. Section 3.2.1 of the HRC states the company's commitment to eradicating exploitation, forced or bonded labour, slavery, human trafficking, and sexual exploitation. This is achieved by eliminating the need to retain identification documents, reducing the risk caused by debt bondage, and avoiding contract substitution. Furthermore, section 3.2.6 emphasizes the company's commitment to creating a working environment with zero tolerance for sexual harassment and abuse, and where violence is never used to resolve issues or conflicts.</p> <p>Training and briefings on this policy have been conducted at East Estate (latest briefing on 29/01/2024) and Sepang Estate (latest briefing on 05/01/2024).</p> <p>A Gender Committee has been established in both East Estate and Sepang Estate to monitor any reported cases of sexual harassment. The latest Gender Committee meetings were conducted on 02/02/2024 for East Estate and 05/02/2024 for Sepang Estate. Appointment letters for gender committee members were issued on 21/02/2023 for East Estate and on 05/02/2024 & 27/01/2023 for Sepang Estate.</p> <p>Onsite interviews conducted with a sample of female workers revealed that no cases of sexual harassment or violence have been reported since the last audit. The female workers understand the function of the Gender Committee and are aware of the complaint mechanism should any issues arise.</p>	Complied
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	Policy to respect the rights of all employees has been embedded in SDPB established policy of "Group Sustainability & Quality Policy Statement"	Complied

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	<p>facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. The policy is guided by Human Right Charter (HRC) revised 2020. Section 3.2.4 of HRC stated that the company respecting freedom of association by respecting the rights of employees to form and join unions and bargain collectively. In jurisdictions where this right is limited, we will provide alternative means of employee engagement and grievance redressal.</p> <p>Employees were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample latest minutes of meeting between Management and NUPW representatives. Union Meeting sighted in East Estate on 08/10/2023. While for Sepang Estate, meeting with NUPW representative was conducted on 14/08/2023. Sighted appointment letter dated 12/03/2021 from National Union of Plantation Workers for chairman, secretary, and union committee for both estates.</p> <p>Onsite interview with sampled of union representative, informed that there are no outstanding issues with the estate management. 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. All workers in the estate are given freedom to join NUPW and free to elect their leaders in the election.</p>	
4.4.5.14	<p>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.</p>	<p>Policy to protect children and young person has been embedded in SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. The policy is guided by Human Right Charter (HRC) revised 2020. Section 3.3.1 of</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	HRC stated the company committed to eradicating child labour in our supply chain and will not employ anyone under the age of 18 years. Based on the interview and sighted records of employees' master lists data in SEMUA system, no young person below 18 years old employed within all operating units within SOU 8. The workers are prohibited to bring their children in field.	
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>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.</p> <p>- Major compliance -</p>	<p>Both East Estate and Sepang Estate have demonstrated a commitment to continuous learning and development through the establishment of a comprehensive training program. This program is based on a yearly training needs analysis, and meticulous records of these trainings are maintained by the estate management.</p> <p>East Estate has conducted the following training sessions:</p> <ul style="list-style-type: none"> • Safety Briefing for harvester (02/01/2024) • Herbicide spraying training 'No spraying near natural waterways' (10/01/2024) • Training for Interpump Sprayer (15/01/2024) • Refresher training for machine specialist (16/01/2024) • Machine Calibration (21/02/2024) • Training for Frond Stackers (20/01/2024) • Safety Awareness & Policies Briefing (05/02/2024) • Training on using axe for frond cutting (17/01/2024) • Tools Inspection Training (06/01/2024) • Hearing Conversation Training Program (05/10/2023) 	OFI

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> • Fire drill and Fire Fighting Training (09/06/2023) • Safety work procedure for trunk injection (16/08/2023) • Defensive Driving Training (18/09/2023) <p>Sepang Estate has conducted the following training sessions:</p> <ul style="list-style-type: none"> • Chemical Mixing & Handling & Mixing Method (29/02/2024) • Harvesting pole, chisel, axe parking place briefing (29/02/2024) • Scheduled Waste Refresher Training (28/02/2024) • Refresher Training on Sime Darby Plantation Berhad Policies, COBC and PDPA for workers (21/02/2024 for Main Division & 23/04/2024 for Sg. Linau Division) • Training on Grievance Channel and Sexual Harassment (21/02/2024) • Training on OPP system, Social Dialogue, and E-Sime System (21/02/2024) • Training on Wages Calculation & Wages Glossary (21/02/2024) • Training on Environment Policy and HCV Policy (05/01/2024) • Training and Briefing on Road Grader Safe Work Procedure (09/02/2024) • Briefing on Mechanical Spray (14/02/2024) • Spraying Pre-Emergence Training by external party (09/01/2024) • Chemical Mixing Training (Sg Linau Div) (03/01/2024) • Komodo Sprayer Implementation Training (11/01/2024) • First Aid Training (14/02/2024) 	

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Criterion / Indicator		Assessment Findings	Compliance
		During the interview session with sampled workers at the Sg. Rawang Division of Sepang Estate, inconsistencies were identified in their understanding of rest periods during work hours, particularly regarding the time they are expected to return to work after Friday Prayer. This indicates a need for improvement in enhancing workers' comprehension regarding rest periods during work hours particularly with regards to breaks on Friday. Therefore, an OFI (Ref. #2472836-202403-I2) was raised against this indicator to ensure that the management of the Operating Unit retrains their workers on work and break times.	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	Both East Estate and Sepang Estate have conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted with a focus on the specific job designations and the corresponding training requirements. The 'Estate: Recommended Training Needs for the year 2024' document was reviewed, providing a clear roadmap for the training needs of all estates for the upcoming year.	Complied
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	Each operational unit has developed and documented a training plan, which is guided by an annual training needs analysis. The assessment of this analysis, conducted on 01/01/2024, has been thoroughly reviewed. The training program was developed using the training needs analysis as a baseline, and a comprehensive training plan for 2024 has been established. This training program covers a broad range of topics, including but not limited to Safety, Environment, and Management Systems.	Complied
4.5 Principle 5: Environment, Natural Resources, Biodiversity and Ecosystem Services			
Criterion 4.5.1: Environmental Management Plan			

Criterion / Indicator		Assessment Findings	Compliance
4.5.1.1	<p>An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established an environmental policy, documented in the Group Sustainability and Quality Statement, signed by the Group Managing Director on 02/12/2019, and the Group Health, Safety & Environment (HSE) Policy, signed on 05/05/2022.</p> <p>The Group Sustainability and Quality Statement outlines the company's commitment to minimizing environmental harm through the following measures:</p> <ul style="list-style-type: none"> i. Protecting and enhancing biodiversity and ecosystem ii. No deforestation and no new development on peat land iii. Enhancing resilience against climate change impact iv. Adopting responsible consumption and production <p>This policy has been communicated to the workers during policy training sessions held on 03/01/2023 and MSPO/RSPO Training sessions held on 10/07/2023 at East Estate, and on 05/01/2024 at Sepang Estate.</p>	Complied
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <ul style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. <p>- Major compliance -</p>	<p>The estate visited has established environmental management plan base on aspect and impacts analysis conducted.</p> <p>The environmental management plan was established based on Environmental Aspect Impact Identification and Environmental Impact Evaluation conducted and documented in Pollution Prevention Plan. The EAI/EIE was reviewed by the estate management team.</p> <p>The EAI/EIE and management plan was reviewed on annually basis. Latest review was conducted on 01/01/2023 for East Estate. Sample of the review is as the following:</p> <ul style="list-style-type: none"> 1. Loading Of Fertilizer – EIE/2023/15-02 2. EFB Transportation – EIE/2023/16-03 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		3. POME Transportation – EIE/2023/17-02 4. Mechanize Pesticides Spraying – EIE/2023/18-07 The management plan was implemented to monitor the effectiveness of the mitigation measures. This plan incorporated Environmental Issue, Mitigation Measures and Person Responsible.	
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	The estate has established Environmental Management Plan FY 2024. The plan was reviewed on annually basis. Sighted the implementation of the management plan as follows: <u>East Estate</u> 1. To monitor the cleanliness of worship area by follow the rubbish collection schedule and gras cut schedule. 2. To ensure and maintain all the records of tree forest planting. 3. Rainwater shall be recycled for washing heavy machinery 4. To ensure to send water sampling quarterly as per appendix 7 (SPMS) <u>Sepang Estate</u> 1. To maintain grass cut to minimize the chemical usage 2. Improve awareness on pollution prevention 3. To provide training to sprayer and manuring in chemical handling technique	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Program to promote positive impact was documented in Environment Management Programme 2024. Among the promote positive impact as follows:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<u>East Estate</u> 1. To ensure water sampling will be sent to testing on quarterly basis. 2. To ensure Schedule Waste disposed before 180 days or 20 mt, or which ever come first. 3. To ensure no illegal dumping rubbish/domestic waste at field by outsider. <u>Sepang Estate</u> 1. To maintain grass cut to minimize the chemical usage. 2. Improve awareness on pollution prevention. 3. To provide training to sprayer and manuring in chemical handling technique.	
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	The estates visited continuously provide training to the workers to create awareness regarding the environmental policy and management plan established. Sighted the training records as stated in criteria 4.4.6.1. Sample of training sighted, conducted on 28/01/2022, Refresher Training – MSPO/RSPO, HCV dan Penjagaan Alam Sekitar, HCV Training dated 20/02/2024 – East Estate and Environment Policy with HCV Training dated 05/01/2024 at Sepang Estate.	Complied
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	East Estate addressed environmental concerns during the quarterly safety meeting held on 13/11/2023. The meeting minutes confirm that environmental aspects such as scheduled waste, buffer zone management, restrictions on open burning, and prohibition of spraying in water courses were discussed.	Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			

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Criterion / Indicator		Assessment Findings				Compliance																																																															
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	The estate has established Energy Management Plan. Reviewed implementation of the plan as follows: The estates monitor the diesel consumption, electric, and water for non-renewable energy, production:				Complied																																																															
	- Major compliance -																																																																				
		<table><tr><td></td><td colspan="3">East Estate</td></tr><tr><td></td><td>Diesel (l/FFB)</td><td>Electric (kWh)</td><td>Water (m³)</td></tr><tr><td>Jan 2023</td><td>2.62</td><td>92491</td><td>103567.44</td></tr><tr><td>Feb 2023</td><td>2.60</td><td>86357</td><td>100706.57</td></tr><tr><td>Mar 2023</td><td>2.50</td><td>80280</td><td>111244.94</td></tr><tr><td>Apr 2023</td><td>2.55</td><td>90178</td><td>125145.17</td></tr><tr><td>May 2023</td><td>2.55</td><td>91557</td><td>102948.22</td></tr><tr><td>Jun 2023</td><td>2.53</td><td>103219</td><td>98676.74</td></tr><tr><td>Jul 2023</td><td>2.33</td><td>92275</td><td>72563.28</td></tr><tr><td>Aug 2023</td><td>1.94</td><td>94575</td><td>72369.48</td></tr><tr><td>Sep 2023</td><td>2.28</td><td>113826</td><td>67813.46</td></tr><tr><td>Oct 2023</td><td>1.30</td><td>96949</td><td>47231.26</td></tr><tr><td>Nov 2023</td><td>1.29</td><td>114085</td><td>41759.17</td></tr><tr><td>Dec 2023</td><td>1.54</td><td>95747</td><td>39617.17</td></tr><tr><td>Jan 2024</td><td>1.93</td><td>101633</td><td>118986.56</td></tr><tr><td>Feb 2024</td><td>1.69</td><td>97826</td><td>120724.79</td></tr></table>					East Estate				Diesel (l/FFB)	Electric (kWh)	Water (m³)	Jan 2023	2.62	92491	103567.44	Feb 2023	2.60	86357	100706.57	Mar 2023	2.50	80280	111244.94	Apr 2023	2.55	90178	125145.17	May 2023	2.55	91557	102948.22	Jun 2023	2.53	103219	98676.74	Jul 2023	2.33	92275	72563.28	Aug 2023	1.94	94575	72369.48	Sep 2023	2.28	113826	67813.46	Oct 2023	1.30	96949	47231.26	Nov 2023	1.29	114085	41759.17	Dec 2023	1.54	95747	39617.17	Jan 2024	1.93	101633	118986.56	Feb 2024	1.69	97826	120724.79
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		<table><tr><td></td><td colspan="3">Sepang Estate</td></tr><tr><td></td><td>Diesel (l/FFB)</td><td>Electric (kWh)</td><td>Water (m³)</td></tr><tr><td>Jan 2023</td><td>1.86</td><td>74286</td><td>26571</td></tr><tr><td>Feb 2023</td><td>1.77</td><td>73962</td><td>25229</td></tr><tr><td>Mar 2023</td><td>2.15</td><td>69828</td><td>27503</td></tr><tr><td>Apr 2023</td><td>2.58</td><td>78405</td><td>27544</td></tr></table>					Sepang Estate				Diesel (l/FFB)	Electric (kWh)	Water (m³)	Jan 2023	1.86	74286	26571	Feb 2023	1.77	73962	25229	Mar 2023	2.15	69828	27503	Apr 2023	2.58	78405	27544																																								
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Criterion / Indicator		Assessment Findings				Compliance																																								
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4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	East Estate has established the direct usage of non-renewable energy such as diesel and electricity base on the consumption of previous year. Sighted the estimate figure is available in the budget book. Sample taken on budgeted figure for diesel is 2.61 liter /FFB for 2024 and 2.76 liter/FFB for 2024 and 1.36 liter/FFB for both 2023 and 2024 at Sepang Estate.				Complied																																								
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The management has installed solar light at strategic location in the estate.				Complied																																								
Criterion 4.5.3: Waste management and disposal																																														
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Both Estates have identified the waste products and source pollution generated in the estates and mill. The waste is categorized as follows: <table><tr><td>Type</td><td>Item Description</td><td>Location</td></tr><tr><td rowspan="2">Scheduled Waste</td><td>Used lubricant, used hydraulic oil, batteries, rags</td><td>Workshop</td></tr><tr><td>Clinical Waste</td><td>Clinic</td></tr></table>				Type	Item Description	Location	Scheduled Waste	Used lubricant, used hydraulic oil, batteries, rags	Workshop	Clinical Waste	Clinic	Complied																																
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Criterion / Indicator		Assessment Findings			Compliance
		Domestic waste	Rubbish Sewage	Worker's housing complex, office, workshop, store	
		Industrial Waste	Tyre and Tubes Scrap Iron	Workshop	
		Recycle waste	Empty Pesticide container EFB	Main store Estate	
4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</p> <p>- Major compliance -</p>	<p>The sampled estates have established a management plan based on the identification and sources of pollution, documented in the Waste Management Plan FY 2024, which is available for review. The plan outlines the type of waste, description, source of pollution, action to be taken, and the person responsible.</p> <p>The implementation of the plan is as follows for both East Estate and Sepang Estate:</p> <p>(1) The estate maintains an inventory of scheduled waste and empty containers, as reviewed in the FY 2023 inventory records.</p> <p>(2) Empty containers are triple rinsed, reused as premix chemical containers, or punctured and disposed of as scheduled waste through licensed contractors, Penxxx Floxx Sdn Bhd. The latest disposal records dated 27/02/2024 were reviewed.</p> <p>(3) Domestic wastes are collected by municipal contractors twice a week and disposed of at the Majlis Perbandaraan Kuala Langat municipal landfill for East Estate and Majlis Daerah Sepang municipal landfill for Sepang Estate.</p>			Complied

Criterion / Indicator		Assessment Findings	Compliance																														
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>Procedure for Scheduled Waste Management was established (SD/SDP/GSD/HSE/0522/01 dated May 2022. Proper disposal of waste material is carried out as per the company procedures.</p> <p>Both estates visited also have a proper Scheduled Waste Store for storing scheduled waste until time of disposal by DOE authorized waste disposal contractor. Stores for scheduled waste were inspected at both estates visited.</p> <p>Sighted the sample latest disposal records as follows:</p> <p><u>East Estate</u></p> <table><tr><th>Date</th><th>SW</th><th>Consignment no</th></tr><tr><td>27/02/2024</td><td>SW409</td><td>2024022720OGB0IY</td></tr><tr><td>27/02/2024</td><td>SW410</td><td>2024022721EFIXMT</td></tr><tr><td>27/02/2024</td><td>SW312</td><td>2024022721HB780C</td></tr><tr><td>27/02/2024</td><td>SW409</td><td>2024022720W4T9NS</td></tr></table> <p>The management has submitted the Inventory of Schedule Waste through ESWISS. Latest submission dated 02/03/2024 with File Reference No: Spg(B)11/123/000/019.</p> <p><u>Sepang Estate</u></p> <table><tr><th>Date</th><th>SW</th><th>Consignment no</th></tr><tr><td>20/02/2024</td><td>SW410</td><td>2024022012UDNZC0</td></tr><tr><td>20/02/2024</td><td>SW305</td><td>2024022015WP1HVQ</td></tr><tr><td>28/12/2023</td><td>SW409</td><td>20231228170EF7N8</td></tr><tr><td>28/12/2023</td><td>SW410</td><td>2023122817C6GBXX</td></tr></table>	Date	SW	Consignment no	27/02/2024	SW409	2024022720OGB0IY	27/02/2024	SW410	2024022721EFIXMT	27/02/2024	SW312	2024022721HB780C	27/02/2024	SW409	2024022720W4T9NS	Date	SW	Consignment no	20/02/2024	SW410	2024022012UDNZC0	20/02/2024	SW305	2024022015WP1HVQ	28/12/2023	SW409	20231228170EF7N8	28/12/2023	SW410	2023122817C6GBXX	Complied
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Criterion / Indicator		Assessment Findings	Compliance
		The management has submitted the Inventory of Schedule Waste through ESWISS. Latest submission dated 02/03/2024 with File Reference No: 10PX3TOZ.	
4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers. - Major compliance -	Empty pesticides container was identified as schedule waste. All empty pesticides containers were triple rinse, puncture and stored at designated stored before disposed to licensed contractors, Penxxx Flxxx Sdn Bhd. Empty container was triple rinse, reuse back as premix chemical containers or puncture disposed as recycle waste through licensed contractors, Penxxx Flxxx Sdn Bhd.	Complied
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	Domestic wastes were collected by municipal contractors two times a week and disposed at Majlis Perbandaraan Kuala Langat municipal landfill for East Estate and for Sepang Estate, the domestic waste was disposed at Majlis Daerah Sepang.	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	East Estate and Sepang Estate has conducted the assessment of all polluting activities during Environmental Aspects identification, Environmental Impact Evaluation.	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	The action plan to reduce the identified significant impact has been documented in Pollution Prevention Plan and Waste Management Plan.	Complied
Criterion 4.5.5: Natural water resources			

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Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.5.1 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> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. <p>- Major compliance -</p>	<p>The estate has established Water Management Plan and reviewed on annually basis. The Water Management Plan FY 2023/2024 focusing on contingency during water shortage, monitor the usage of fresh water on monthly basis, to reuse/ recycle wastewater and to avoid soil erosion/ bund collapse. Reviewed the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> a. The sampled estates provided clean water to the workers from government water supplies, SYABAS. b. The verification of water sample analysis conducted on 12/01/2024, with results dated 29/01/2024, revealed deviations in pH levels (3.40, 3.64, and 4.96) from specified standards. A management investigation on 09/02/2024, reviewed via CPAR Records, prompted the submission of a new sample on 29/02/2024. <p>However, the investigation and resampling process deviated from the SOP for Water Quality Monitoring (01/06/2016). Section 5.5 stipulates that if results are off limits, an immediate investigation, along with resampling and analysis arrangements, should occur within a week of receiving results.</p> <p>Regrettably, the management initiated the CPAR on 09/02/2024, surpassing the seven-day limit for investigation after result receipt. Furthermore, the resampling was sent to the lab on 29/02/2024, exceeding the recommended one-week timeframe. Consequently, a Minor Non-Conformity (NCR # 2472836-202403-N1) is raised.</p> <ul style="list-style-type: none"> c. Both estates continuously create awareness to the workers on optimizing usage of water and no wasting water. Briefings on water usage were conducted during morning musters at East Estate (latest on 29/01/2024) and Sepang Estate (latest on 05/01/2024). 	<p>Minor Non-Compliance</p>

Criterion / Indicator		Assessment Findings	Compliance														
		<p>The water management plan includes the use of rainwater for cleaning purposes.</p> <p>d. Documented in Sime Darby Plantation Berhad Responsible Agriculture Charter revised 2020 signed by the Managing Director stated that buffer zone shall be maintained on both side of the riverbanks.</p> <table><tr><th>River width</th><th>Buffer zone</th></tr><tr><td>> 40 meters</td><td>50 meters</td></tr><tr><td>20 to 40 meters</td><td>40 meters</td></tr><tr><td>10 to 20 meters</td><td>20 meters</td></tr><tr><td>5 to 10 meters</td><td>10 meters</td></tr><tr><td>< 5 meters</td><td>5 meters</td></tr><tr><td>*> 3 meters</td><td>20 meters</td></tr></table> <p>Monitoring based on Sustainable Plantation Management System Appendix 7 Standard Operating Procedure (SOP) for Water Quality Monitoring Issue No 2, dated 01/06/2016.</p> <p>e. Based on the site visit at both estates, it is evident that there is no natural vegetation in riparian areas has been removed, therefore, a plan with a timetable for restoration is not necessary to be established and implemented.</p> <p>f. Based on the site visits at both estates, it is verified that no bore well is being use for water supply, thus, the level of the ground water table is not necessary to be measured at least annually.</p>	River width	Buffer zone	> 40 meters	50 meters	20 to 40 meters	40 meters	10 to 20 meters	20 meters	5 to 10 meters	10 meters	< 5 meters	5 meters	*> 3 meters	20 meters	
River width	Buffer zone																
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*> 3 meters	20 meters																
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	Based on the site visits at both sampled estates, it has been verified that there is no construction of bunds, weirs, and dams across the main rivers or waterways passing through the estates.	Complied														

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Criterion / Indicator		Assessment Findings	Compliance																		
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	During the site visit to both sampled estates, observed the effective practice of water harvesting from road-side drains. The collected water is directed and stored in conservation roadside pits. Additionally, each house is equipped with rainwater tanks specifically designed for cleaning and watering the plants. These rainwater tanks contribute to resource conservation and promote environmentally responsible practices.	Complied																		
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value																					
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status (e.g. 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. - Major compliance -	Sime Darby Plantation Berhad has conducted HCV assessment for all certification units in SOU 08 East and documented in report titled HCV Re-Assessment for Strategic Operating Unit (SOU) 08 East, dated October 2020 by Group Sustainability Department (GSD) Among the HCV identified in the estate as follows: <table border="1"> <thead> <tr> <th>Estate</th><th>Area</th><th>Hectare</th><th>HCV</th></tr> </thead> <tbody> <tr> <td rowspan="3">East Estate</td><td>Mah Meri tribe graveyard</td><td>0.815</td><td>HCV 6</td></tr> <tr> <td>Fridge mangroves</td><td>52.72</td><td>HCV 4</td></tr> <tr> <td>Erosion control bunds</td><td>81.84</td><td>HCV 4</td></tr> <tr> <td>Sepang Estate</td><td>Water catchment</td><td>2.0</td><td>HCV 4</td></tr> </tbody> </table>	Estate	Area	Hectare	HCV	East Estate	Mah Meri tribe graveyard	0.815	HCV 6	Fridge mangroves	52.72	HCV 4	Erosion control bunds	81.84	HCV 4	Sepang Estate	Water catchment	2.0	HCV 4	Complied
Estate	Area	Hectare	HCV																		
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	Erosion control bunds	81.84	HCV 4																		
Sepang Estate	Water catchment	2.0	HCV 4																		
4.5.6.2	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	No RTE (Rare, Threatened, or Endangered) species, as per the HCV Re-Assessment for Strategic Operating Unit (SOU) 08 East conducted by the Group Sustainability Department (GSD) in October 2020. The management of both sampled estates have proactively established an HCV/Biodiversity Management Plan based on the HCVs identified in	Complied																		

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Criterion / Indicator		Assessment Findings	Compliance
	collecting activities; and developing responsible measures to resolve human-wildlife conflicts. - Major compliance -	the report. Regular annual reviews of this plan demonstrate a commitment to continuous improvement and adaptive management. Furthermore, the management has taken a commendable step by installing a "No Hunting" zone around the HCV area.	
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. - Major compliance -	<p>Both sampled estates have established HCV Management Plan based on the HCV identified in the report. Sighted the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. Monitoring of HCV Area: <ul style="list-style-type: none"> • The estate conducts monthly monitoring of the HCV area. • The monitoring activities focus on various aspects, including: <ul style="list-style-type: none"> ▪ Wildlife Encounter: Observing wildlife within the HCV area. ▪ Signage Condition: Checking the condition of signs within the area. ▪ Area Condition: Assessing cleanliness (e.g., rubbish, oil, pollution). ▪ Erosion: Monitoring soil erosion. ▪ Marking and Spraying Activity: Inspecting any marking or spraying activities. • During a recent site visit, the condition of the HCV area was found to be satisfactory and consistent with the HCV monitoring report. • No encroachment, wildlife disturbances, or pollution were observed during the monitoring. 2. Sepang Estate Visit: <ul style="list-style-type: none"> • The site visit to Sepang Estate confirmed that the areas are well-maintained and align with the monitoring records. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		3. Prohibition Signage: <ul style="list-style-type: none"> Both sampled estates have erected signage prohibiting fishing, hunting, and swimming in designated areas along the HCV zone. This measure contributes to habitat protection and conservation. 	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	Zero open burning policy as per SOP Section B2 - Felling/Land Clearing & Land Preparation dated November 2008. Management complying with the Malaysian environmental law –EQA and Regulations 1974.	Complied
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	No open burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing, and preparation was used such as felling & chipping, cambering/land forming and path construction.	Not Applicable
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	No controlled burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Not Applicable
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Noted based on the records on the land clearing and felling for the replanting at East Estate and Sepang Estate, method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
4.6 Principle 6: Best Practices			

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	<p>SOP was established for the Estates. Sime Darby SOP issued 02/01/2008 and Agricultural reference Manual, Sustainability Plantation Management System and EQMS (Estate Quality Management System) were distributed to all operating units under SOU 8 as a guidance document to conduct estate operation. The estates also hold the Safety Work Procedure. The SOP covers land preparation, planting material, upkeep, harvesting, FFB transportation and etc.</p> <p>For Health, Safety and Environment, both mill and estates, Sime Darby Plantation Berhad has issued Health, Safety and Environment (HSE) Management System and Standard Operating Procedures.</p> <p>Sime Darby Plantation Berhad continuously updated the SOP established. Among the updated SOP as follows:</p> <ol style="list-style-type: none"> 1. Chemical Safety Management Procedure, 09/03/2021 2. Waste Management Procedure, 05/2022 3. Landfill Management In Estate, 13/03/2017 4. Responsible Recruitment Procedure, 2021 5. Water Quality Monitoring Procedure, 01/06/2016 6. First Aid in Workplace Procedure, 2022 7. Personal Protective Equipment (PPE) Procedure, 2021 <p>Sime Darby Plantation Berhad has established a system to monitor the estate operation. The visited the operating units on timely basis. Their reports cover on all aspect of operation.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Sime Darby Plantation Berhad Plantation has established mechanism to check the effective implementation of the procedure. Among the mechanism such as Performance Monitoring Visit, SORA/SCRA visit, Agronomist visit and Internal Audit.	
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	Sime Darby Plantation Berhad has established policy on slope protection and documented in Responsible Agriculture Charter Revised 2020. The policy stated for slope more than 25 degree must be exclude from any new plantation development and replanting program. All the existing crop and vegetation shall be maintained accordingly. Landscape at East Estate visited are flat. Sime Darby Plantation Berhad has established Responsible Agriculture Charter Revised 2020 The policy stated for slope more than 25 degree must be exclude from any new plantation development and replanting program. All the existing crop and vegetation shall be maintained accordingly. The policy was communicated to the employee during master briefing, townhall training and displayed in several notice board in the estate.	Complied
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	During site visit, verified that the estate had a visual identification/reference system for each established field/block and maps established. Field numbers and hectare were marked on palms and in some areas on concrete slaps.	Complied
Criterion 4.6.2: Economic and Financial Viability Plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Business planning to ensure long-term economic and financial viability was clearly evident. The annual budgets for the period 2024 to 2028 were reviewed. These budget provisions comprehensively covered a range of activities including upkeep, cultivation, harvesting and	Complied

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Criterion / Indicator		Assessment Findings	Compliance																												
		evacuation, welfare, capital expenditure, and compliance with RSPO/MSPO standards. The budgets also included detailed projections on yield per hectare, as well as the total cost of production per metric tonne and per hectare. Capital expenditure (CAPEX) was primarily allocated for infrastructure development, including buildings, furniture, and other asset-related expenses.																													
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	East Estate and Sepang Estate have established a long-range replanting programme that extends until the fiscal year 2028. The replanting plan targets fields that are older than 25 years, fields that are underperforming in terms of yield, and palms infected with Ganoderma. The programmes were available for verification. Here are the details of the replanting programme for the years 2024 to 2028: <table><tr><td>Estate</td><td>2024 (Ha.)</td><td>2025 (Ha.)</td><td>2026 (Ha.)</td><td>2027 (Ha.)</td><td>2028 (Ha.)</td><td>TOTAL (Ha.)</td></tr><tr><td>East</td><td>94.61</td><td>158.86</td><td>194.87</td><td>171.05</td><td>206.18</td><td>825.57</td></tr><tr><td>Sepang</td><td>153.31</td><td>109.95</td><td>154.41</td><td>133.99</td><td>192.19</td><td>743.85</td></tr><tr><td>TOTAL</td><td>247.92</td><td>268.81</td><td>349.28</td><td>305.04</td><td>398.37</td><td>1,569.42</td></tr></table> This replanting programme demonstrates the estates’ commitment to sustainable agricultural practices and long-term planning.	Estate	2024 (Ha.)	2025 (Ha.)	2026 (Ha.)	2027 (Ha.)	2028 (Ha.)	TOTAL (Ha.)	East	94.61	158.86	194.87	171.05	206.18	825.57	Sepang	153.31	109.95	154.41	133.99	192.19	743.85	TOTAL	247.92	268.81	349.28	305.04	398.37	1,569.42	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	The business or management plans for East Estate and Sepang Estate are presented in the form of an annual budget (MPLAN) with a five-year projection (2024 – 2028). This annual budget includes crop projections and financial allocations for field operations and administration. The management team maintains monthly progress reports and holds regular meetings to monitor expenditure and ensure the budget is not exceeded.	Complied																												

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Criterion / Indicator		Assessment Findings	Compliance
	<p>e) Financial indicators: cost benefit, discounted cash flow, return on investment</p> <p>- Major compliance -</p>	<p>The annual business plan, in the form of an annual budget and a five-year projection, serves as a guide for future planning. The five-year business plan includes the following items:</p> <ul style="list-style-type: none"> (1) Total crop projection and yield potential (2) Activity direct cost <ul style="list-style-type: none"> a. Mature upkeep b. Manuring c. Harvesting and collection d. Transportation e. Nursery (3) Estate administration <ul style="list-style-type: none"> a. Admin Cost (4) Labour overhead (5) Road and bridges (6) Cost of production <p>The budget plan is reviewed annually, with both actual and forecasted amounts for five years (up to 2027) and is well-documented and available upon request.</p> <p>This comprehensive planning approach demonstrates the estates' commitment to strategic financial management and long-term sustainability.</p>	
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.	The performance of the estates is meticulously recorded in a monthly progress report. This report includes:	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>a. Details on the actual vs budget: This includes crop production, fixed and direct costs. These details provide a clear picture of the financial performance of the estates against their budgeted targets.</p> <p>b. Variance report: The management provides a variance report on the performance, which is reviewed on a monthly basis. This report helps identify any discrepancies between planned and actual performance, allowing for timely corrective actions.</p> <p>c. Daily cost maintenance: The supervisory personnel maintain a daily cost for the field operations. This practice ensures that all costs are accurately recorded and monitored, contributing to effective cost management.</p> <p>d. SOU meeting: A meeting involving the Managers and the Regional CEO is held monthly for performance review. These meetings provide an opportunity for comprehensive discussions on performance, challenges, and strategies for improvement.</p> <p>These measures demonstrate the estates' commitment to transparency, accountability, and continuous improvement in their operations.</p>	
Criterion 4.6.3: Transparent and Fair Price Dealing			
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>Pricing mechanism is available in the contract under Transport Rate Adjustment Mechanism (Appendix 2). All tender and pricing exercises are handled by the HQ management. Projects are tendered from the approved vendors registered with HQ.</p> <p>Payments are processed and made by HQ through system by MEX. This is made upon job verification by the operating units' personnel and also representatives from HQ for major projects.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Fair, legal, and transparent contracts sighted as per sample agreed contracts available in East Estate Contract for the Transportation of Loose Fruit and Backhoe Rental to ATx Traxxxx at East Estate, and Tioxx Yixx Enterxxxx Sdn Bhd for FFB Transport at Sepang Estate. Payment made on monthly basis as agreed between both contracting parties.	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	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. There also memo dated 01/01/2024 where mention that contractor need to follow the RSPO/ISCC/MSPO/SCCS guidelines in accordance with Sime Darby of Estate Quality Management System.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Agreed contracts provided by the management as per sample contracts agreement between Sime Darby Plantation Berhad and the contractor: (1) Dynxxxx Attrxxxxxx Entxxxxxx; dated 04/03/2024 for Bund Grasscutting North Division. – East Estate (2) ATx Traxxxx: dated 02/01/2024 for Transport of Loose Fruit to Mill (East Palm Oil Mill and West Palm Oil Mill) & Backhoe Rental. – East Estate (3) S.Thayaxxx Enterxxxxxx – Repair work at Sepang Estate dated 01/01/2024 (4) Tioxx Yixx Enterxxxx Sdn Bhd – FFB Transport at Sepang Estate dated 04/12/2023.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	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
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	All payment records are well maintained through the MEX System, which the Operating Unit will check and verify the document prior the documents uploaded by the contractor. Sample taken for the Dynxxxx Attrxxxxxx Entxxxxxx and ATx Traxxxx for East Estate were verified. For Sepang Estate, S.Thayaxxx Enterxxxxx and Tioxx Yixx Enterxxxx Sdn Bhd was verified.	Complied
4.7 Principle 7: Development of New Planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed.	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -		
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
		Thus, this indicator is not applicable.	
Criterion 4.7.6: Customary Land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
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 -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
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 -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Thus, this indicator is not applicable.	
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 -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	Upon thorough verification during site visits, documentation reviews, and interviews, it was confirmed that no new planting activities have been conducted at the estates visited. Thus, this indicator is not applicable.	Not Applicable

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

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

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Criterion / Indicator		Assessment Findings	Compliance
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	Sime Darby Plantation Berhad has established internal audit procedures. Refer Internal Audit Procedure; SOP number: SD/GSD/SCU/IAP; Revision: 03; Document Date: 10/01/2023. Based on the procedure, the internal audit is to be conducted annually as per Internal Audit Procedure. Verified that sampled estates have conducted the internal audit on a yearly basis. Records were available for verification as below. Internal audit for East POM was planned to be conducted on yearly basis. Latest internal audit was conducted on 08/10/2023 has covered RSPO, MSPO and MSPO SCCS. Internal audit was conducted by Sustainability Compliance Unit, Group Sustainability Department (GSD).	Complied
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Sime Darby Plantation Berhad has established internal audit procedures. Refer Internal Audit Procedure; SOP number: SD/GSD/SCU/IAP; Revision: 03; Document Date: 10/01/2023. MSPO Internal Audit was conducted by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised no Major Non-Conformities for East POM regarding MSPO SCC Standard. The root cause was identified, and the corrections and corrective action plans were implemented and closed accordingly.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The internal audit findings were recorded and presented for management assessment. Estate Management addressed all the findings within the stipulated timeframe, serving as proof of their responsiveness to the audit. The following are the specifics of the report: The Sustainability Compliance Unit of the Group Sustainability Department carried out an internal audit of MSPO. The resulting Internal Audit Report was accessible for validation.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established SOP for Management Review documented in Standard Operation Manual, Sub-Section 5.6, dated: 25/05/2015. Management review was planned to be conducted at least once a year after the internal audit. Latest management review meeting was conducted at each estate as follow:</p> <ol style="list-style-type: none"> 1. East POM – conducted on 20/12/2023. <p>Meeting minutes is available where the agenda discussed in the meeting is as follow:</p> <ol style="list-style-type: none"> 1. Introduction by Chairman 2. Results of Internal Audits covering RSPO & MSPO 3. Customer feedback 4. Status up preventive and corrective actions 5. Follow up actions from management review 6. Changes that could affect the management system 7. Recommendations for improvement 8. Improvement of the effectiveness of the management system and process 9. Resources need 	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	<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>The latest Continual Improvement Plan was adopted in the Continual Improvement Plan for 2024 for Mill. The improvement plans include social, workers welfare, environment and waste management, occupational health & safety, and operations improvements.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>Among CIP for verified were:</p> <ul style="list-style-type: none"> Replacement of Asbestos Roofing at Linesite (Workers) amounted RM XXX,XXX New monsoon drain for line site workers amounted RM XX,XXX Purchasing RODOS for optimum oil recovery at sludge pit amounted RM XX,XXX Compaction of main road amounted RM XXX,XXX Purchasing of New Fibre Cyclone to avoid loss from leakage amounted RM XX, XXX Remote Control Operation for Safety at Crane No 1,2,3 amounted RM XXX,XXX. 	
4.1.4.2	<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>- Major compliance -</p>	<p>Employees were briefed of any new development in basic understanding during the weekly briefings. The management team will be informed of such development during the monthly management meetings. Dissemination of information by the management are transacted during the meetings and emails.</p>	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	<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>- Major compliance -</p>	<p>As documented in the Standard Operating Manual (SOM), specifically subsection 5.5 on management responsibility and appendix 5.5.3.2 outlining the Procedure for External Communication, Sime Darby Plantation Berhad has established a comprehensive Communication Procedure for both internal and external stakeholders. This procedure is available in two languages, English and Malay, ensuring accessibility for a broad range of stakeholders.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>The procedure is prominently displayed on the mill notice board, making it readily accessible to all relevant parties. Communication with stakeholders is facilitated through various channels, including Townhall Sessions and External Stakeholders' Meetings, ensuring a wide reach and effective dissemination of information.</p> <p>A testament to the effectiveness of this communication strategy is the stakeholder consultation conducted for East POM on 23/11/2023. During this meeting, the communication procedure was thoroughly discussed and explained to all attendees, ensuring a clear understanding among all stakeholders.</p>	
4.2.1.2	<p>The management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established a robust management system, as outlined in the Mill Quality Management System, Level 2, Standard Operation Manual Sub-Section 5.5. This system, which includes the Procedure for External Communication (version 1, Year 2008, Issue No 1 dated 1/11/2008), ensures effective and timely communication with both employees and external interested parties. The system requires each operating unit to respond to any information request received, verifying and justifying each request based on the type of concern.</p> <p>All documents specified in the MSPO, including land titles, safety and health plans, pollution prevention plans, EIA and SIA reports, details of complaints and grievances, negotiation procedures, continuous improvement plans, and the human rights policy, have been made available to the public. The company's policy is also accessible on the Sime Darby Plantation website. This comprehensive approach demonstrates the company's commitment to transparency and stakeholder engagement.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Sime Darby Plantation Berhad has implemented a comprehensive communication system, as detailed in the Mill Quality Management System, Level 2, Standard Operation Manual Sub-Section 5.5, and the Procedure for External Communication (version 1, Year 2008, Issue No 1 dated 01/11/2008). This system facilitates effective and timely communication with both internal stakeholders and external interested parties. The procedure for handling internal issues is described in the Sustainable Plantation Management System, Appendix 5 (Version 1, Issue No.1, dated 01/11/2008). The Standard Operating Procedure (SOP) also outlines specific timeframes for providing feedback to stakeholders: within 2 weeks from the date of receiving the queries, and within one week of completing any required investigation. This structured approach ensures transparency and responsiveness in addressing stakeholder concerns.	Complied
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	The mill has formally appointed one of the Assistant Managers as the person in charge of overseeing Consultation and Communication processes. This appointment was made official through a letter dated 08/12/2022, which was signed by the Mill Manager.	Complied
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	A comprehensive list of stakeholders has been established and is updated on an annual basis, or whenever there are changes to the stakeholders. The most recent revision was carried out in Jan 2024. Essential information about the stakeholders, such as their addresses and contact numbers, has been meticulously maintained. All documents and information have been prepared in both Bahasa Malaysia and English to cater to a diverse audience. As per discussions with the management, if any stakeholder requires further explanation,	Complied

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		<p>the management of the respective operating unit will take responsibility for providing the necessary clarifications.</p> <p>A stakeholder consultation was conducted on 23/11/2023. The meeting was attended by contractors, government officers, and local villagers. Records of attendance, briefing materials, and photographs from the event have been properly documented and preserved.</p>	
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established SOP for traceability and documented in Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS The objective of the procedure is to provide guideline for mill to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB). Th document was approved by Chief Executive Officer, Upstream Malaysia.</p>	Complied
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>The procedure requires validation of certificate of supplying estate and had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System.</p> <p>Reviewed the records of FFB received as follows:</p> <p>Incoming FFB</p> <p>Certified Supply Base</p> <p>Company: Sime Darby Plantation Berhad</p> <ul style="list-style-type: none"> • Estate: East Estate • Certified No: RSPO543543 / MSPO687976 • Date: 20/01/2024 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Ticket Number: 235XXX • Vehicle Number: TFXXX • Field / Block: P 02D • FFB Weight: 2.38 MT <p>Company: Sime Darby Plantation Berhad</p> <ul style="list-style-type: none"> • Estate: Dusun Durian Estate • Certified No: RSPO 543543 / MSPO687976 • Date: 20/01/2024 • Ticket Number: 235XXX • Vehicle Number: BEJXXXX • Field / Block: P 08K, 2021A • FFB Weight: 9.13 MT <p>Company: Sime Darby Plantation Berhad</p> <ul style="list-style-type: none"> • Estate: Sepang Estate • Certified No: RSPO 543543 / MSPO687976 • Date: 18/12/2023 • Ticket Number: 233XXX • Vehicle Number: BBHXXXX • Field / Block: P 2019B • FFB Weight: 8.53 MT 	
4.2.3.3	<p>The management shall identified and assign suitable employees to implement and maintain traceability system.</p> <p>- Minor compliance -</p>	<p>The estate has appointed Assistant Engineer on 01/01/2024 to be responsible for Supply Chain Certification System as per appointment letter which state the responsible of the PIC as follows:</p> <ul style="list-style-type: none"> • Assisting Assistant on Supply Chain Certification System 	Complied

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		<ul style="list-style-type: none"> Other related issues on SCCS <p>The mill has appointed the (Assistant Engineer) as Person Responsible for SCCS as per Appointment Letter dated 01/01/2024 signed by the Mill Manager.</p>	
4.2.3.4	<p>Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained.</p> <p>- Major compliance -</p>	<p>Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS is the procedure for traceability. The procedure requires validation of certificate of supplying estates.</p> <p>The procedure had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System.</p> <p>The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report.</p> <p>For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form. No MSPO certified products were sold since last audit.</p> <p>Sample of CPO and PK delivery as below:</p> <p><u>Crude Palm Oil (CPO)</u></p> <p>Sample 1</p> <p>Date: 30/12/2023</p> <p>Supplier: East POM</p> <p>Destination: Buyer XXX</p> <p>Ticket No: 017XXX</p> <p>Contract: S/PSD/XXXX/CPOXXXXX</p> <p>Lorry No: NBNXXXX</p> <p>Weight: 35.79 MT</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Sample 2 Date: 30/12/2023 Supplier: East POM Destination: Buyer XXX Ticket No: 017XXX Contract: S/PSD/XXXX/CPOXXXXX Lorry No: NBTXXXX Weight: 35.23 MT <u>Palm Kernel (PK)</u></p> <p>Sample 1 Date: 30/01/2024 Supplier: East POM Destination: Buyer XXX Ticket No: 017XXX Contract: S/PSD/XXXX/PKXXXXXX Lorry No: NBERXXXX Weight: 31.80 MT</p> <p>Sample 2 Date: 30/01/2024 Supplier: East POM Destination: Buyer XXX Ticket No: 0174XXX Contract: S/PSD/XXXX/PKXXXXXX Lorry No: NBTXXXX</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		Weight: 35.03 MT	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad SOU 8 East POM Certification Unit continues to comply with all verified legal requirements. Compliance to each applicable law and regulation is monitored by the operating units and HQ. Sime Darby Plantation Berhad have established a mechanism to ensure compliancy to legal and other requirement and documented in MQMS (Mill Quality Management System) under Standard Operation Manual distributed to all operating units.</p> <p>Group Sustainability Department 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.</p> <p>Among the License and Permits sampled were:</p> <p><u>East POM</u></p> <ol style="list-style-type: none"> 1. MPOB Licence #533088004000 valid from 01/10/2023 until 30/09/2024 2. Energy Commission Permit #2023/02487 valid until 10/11/2024 3. DOE Licence #003772 valid until 30/06/2024 4. Weighbridge calibration #E027624 inspected by De Metrology on 30/01/2024. 5. Boiler #SL PMD 80297 valid until 08/05/2024 6. Air Receiver Tank #SL PMT 81790 valid until 08/05/2024 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>7. Back Pressure Receiver #PMT 37165 valid until 08/05/2024</p> <p>8. Competence person #CePSWaM/02033 to Mill Manager NRIC 751128-XX-XXXX</p> <p>9. Competence person #CePPOME/00073 to Mill Manager NRIC 751128-XX-XXXX</p> <p>10. Competence person #NW-SBRO-AGT-0201-R to Assistant Mill Manager NRIC 830322-XX-XXXX valid until 01/05/2025</p>	
4.3.1.2	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>The operating units have maintained compliance with legal requirements through established and implemented documented procedures, as outlined in the Mill Quality Management System, Level 2: Standard Operating Manual, specifically Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. This mechanism ensures adherence to legal and other requirements and is documented in the MQMS (Mill Quality Management System), which is distributed to all operating units. The GSD Department and respective operating units are responsible for identifying, managing, updating, and tracking legal requirements, as well as monitoring legal compliance status.</p> <p>Furthermore, all operating units maintain a Legal & Other Requirements Register (LORR) that covers all necessary regulatory requirements. A legal register dated Jul 2023 lists additional applicable laws, including:</p> <ul style="list-style-type: none"> • Minimum Wages Order 2022 • Fire Service Act 1988 (Act 341) Amendment 2020 • Human Resources Development Act 2001 • Anti-Sexual Harassment Act 2021 • Employees' Social Security (Amendment) Act 2022 • Employees' Insurance System (EIS) (Amendment) Act 2022 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Control of Supplies Act 1961 Employment (Amendment) Act 2022 	
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>Refer Mill Quality Management System, Level 2: Standard Operating Manual, specifically Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. This mechanism ensures adherence to legal and other requirements and is documented in the MQMS (Mill Quality Management System), which is distributed to all operating units. The GSD Department and respective operating units are responsible for identifying, managing, updating, and tracking legal requirements, as well as monitoring legal compliance status.</p> <p>Furthermore, all operating units maintain a Legal & Other Requirements Register (LORR) that covers all necessary regulatory requirements. A legal register dated Jul 2023 lists additional applicable laws, including:</p> <ul style="list-style-type: none"> Minimum Wages Order 2022 Fire Service Act 1988 (Act 341) Amendment 2020 Human Resources Development Act 2001 Anti-Sexual Harassment Act 2021 Employees' Social Security (Amendment) Act 2022 Employees' Insurance System (EIS) (Amendment) Act 2022 Control of Supplies Act 1961 Employment (Amendment) Act 2022 	Complied
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office.</p>	Complied

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		On the site verification, interviews with office personnel and records verification indicates that the system is appropriate to the operations. Tracking system on any changes in the law is well implemented. Sighted appointment letter for Assistant Engineer dated 20/03/2023 for person in charge Legal & Other Requirement Register (LORR) for East POM.	
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	Based on comprehensive desktop studies, site visits, documentation reviews, and interviews with stakeholders, it has been verified that the management ensures their oil palm milling activities at East POM do not infringe upon the land use rights of other users. This is because East POM is located on the land of East Estate, which is legally recognized under Land Title# 47697, Lot No. 2666.	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	East Palm Oil Mill is situated within the boundaries of East Estate. Upon reviewing the documentation, it was found that Land Title No. GRN 310867 for Lot No. 2664 is located in Mukim Jugra and is registered to Sime Darby Plantation (Peninsular) Sdn Bhd. The land spans an area of 6,145.5616 hectares, all of which is designated for East Estate. However, the management of SDP has allocated approximately 8.0000 hectares specifically for the operations of East Oil Mill. Copies of the land title were made available and have been verified.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The Palm Oil Mill is strategically situated within the confines of the East Estate compound, which is appropriately demarcated with fences.	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or	Sime Darby Plantation Berhad has demonstrated a strong commitment to human rights, as evidenced by the development of their Human	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
	<p>are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC).</p> <p>- Minor compliance -</p>	<p>Rights Charter, last revised in 2020. Under Clause 3.1.1, the company pledges to create an operating environment free from conflict. This is achieved by implementing a robust Free, Prior and Informed Consent (FPIC) process prior to any new development.</p> <p>The audit confirmed that there are no reported land disputes. This was verified through a thorough examination of land titles and stakeholder interviews. During the onsite visit, observed that the Palm Oil Mill is strategically situated within the confines of the East Estate compound, which is appropriately demarcated with fences. Interviews with neighboring villagers further confirmed that there has been no encroachment by the company.</p> <p>The management also conducts annual face-to-face sessions with external stakeholders. For instance, a stakeholder meeting for East POM was conducted on 23/11/2023. These meetings serve as a platform for consultation and discussion on issues related to affected groups, including land-related matters.</p>	
Criterion 4.3.3 – Customary rights			
4.3.3.1	<p>Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. During the onsite visit, observed that the Palm Oil Mill is strategically situated within the confines of the East Estate compound, which is appropriately</p>	Not Applicable

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		demarcated with fences. Interviews with neighboring villagers further confirmed that there has been no encroachment by the company. Thus, this is not applicable.	
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Sime Darby Plantation Berhad developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. During the onsite visit, observed that the Palm Oil Mill is strategically situated within the confines of the East Estate compound, which is appropriately demarcated with fences. Interviews with neighboring villagers further confirmed that there has been no encroachment by the company. Thus, this is not applicable.	Not Applicable
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Sime Darby Plantation Berhad developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. During the onsite visit, observed that the Palm Oil Mill is strategically situated within the confines of the East Estate compound, which is appropriately demarcated with fences. Interviews with neighboring villagers further confirmed that there has been no encroachment by the company. Thus, this is not applicable.	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	<p>Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>East POM has not initiated any new operations. As a result, the need for an independent Social Impact Assessment (SIA), which typically involves participatory methodologies with affected stakeholders and includes assessments of any smallholder/out-grower schemes, is not deemed necessary at this time.</p> <p>Despite the absence of new operations, East POM has diligently conducted its SIA. In March 2014, the GSD Department (formerly known as PSQM) conducted a comprehensive SIA for East POM. The assessment was documented in the 'Social Impact Assessment (SIA) Report' and involved assessors from diverse backgrounds.</p> <p>The SIA process involved meticulous information collection and assessment, incorporating stakeholder interviews (including workers, contractors, government agencies, local communities, etc.), document reviews, and site visits. Both internal and external stakeholder meetings were conducted to identify social impacts, engaging governmental organizations, gender representatives, NGOs, neighboring estates, religious representatives, employees, contractors, suppliers, and village representatives.</p> <p>The assessment identified various impacts related to compliance with legal requirements, workers' welfare, handling of complaints and grievances, and socio-economic impacts on surrounding communities.</p> <p>An SIA plan, dated 08/02/2024, was established for East POM. The plan outlined both negative and positive impacts identified during the</p>	Complied

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		<p>assessment, which were verified through implementation verification at sampled estates. Key implementation measures included:</p> <ul style="list-style-type: none"> • Contribution to local communities by the management. • Communication of policies, SOPs, and estate information through stakeholder meetings. • Appointment of responsible persons to monitor social and stakeholder issues. • Engagement with relevant stakeholders to obtain feedback through various meetings, including Union meetings, Gender Committee Meetings, Social Dialogue meetings, and Stakeholder meetings. • Timely resolution of workers' housing complaints, documented in the Oil Palm Pal (OPP) system, which records the status and complaints related to housing matters. <p>SIA Action Plans are available for each operating unit, containing comprehensive information on identified issues, management plans, Persons in Charge (PIC), and time frames for implementation. The input for these plans is gathered from various sources, including meeting minutes from:</p> <ul style="list-style-type: none"> • Gender Committee and NUPW meetings, • Safety Meetings, • Complaints and requests from internal and external stakeholders, as well as muster briefings, and • Stakeholders' meetings. 	

Criterion / Indicator		Assessment Findings	Compliance
		These action plans serve as proactive measures to address social concerns identified through stakeholder engagement and internal discussions, ensuring timely and effective implementation of mitigation strategies.	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>Grievance procedure has been established Grievance Response Standard Operating Procedure updated on 18/07/2022 where the management of has established several methods to make any complaint such as workers representative meeting (social dialogue on monthly basis), gender committee meeting every 2 months, online platform (suara kami, whistleblowing) and also through email that will be handle by Grievance units. The procedure also classified the cases for complainer that required to maintain anonymous or not.</p> <p>Sime Darby Plantation Berhad has also developed system to handled social issues, which include:</p> <ol style="list-style-type: none"> 1. Suara Kami (using social dialogue tool kit) <p>This session is about management and workers engagement between representative of workers, and employer (operating unit management) to resolve workplace and living condition issues through social dialogue. This dialogue frequency will be done every 2 weeks once. The issues that been raised during this dialogue will be recorded under a tracker. This tracker will be captured in the dashboard and available to RGM and RCEO</p> 2. Oil Palm Pal (OPP) <p>This 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.</p> 	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.2	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p>	<p>There is evidence that any grievance that has been raised by workers/stakeholders has been responded in timely manner. As per interview with the workers, the management of each operating units is responsive for all complaint/grievance receive. Total 8 grievances have been received for East POM which has been responded within 3 months which some of the cases where anonymous and required investigation.</p>	Complied
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p>- Minor compliance -</p>	<p>East POM adopts Sime Darby Plantation online system, known as the Oil Palm Pal (OPP) online system, as platform to record any housing repair requests from workers. The platform is available with QR code and both estate management established manual complaint platform through complaint book which is available at estates. Whistleblowing platform also has been established to lodge grievances.</p> <p>Onsite interview conducted with sampled workers and external stakeholders, indicates that they are aware on the complaint mechanism. They are also capable of demonstrating how to use online platform through OPP and 'Suara Kami'.</p>	Complied
4.4.2.4	<p>Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time.</p> <p>- Minor compliance -</p>	<p>Employees and the surrounding communities were made aware that complaints or suggestions can be made any time through various meeting such as morning muster, training/briefing, and stakeholder consultation. Based on interview with sampled workers and external stakeholders conducted during the audit, it was found that they were aware on the complaint procedure.</p> <p>POM management conducted briefing on Whistleblowing platform 'Suara Kami' and Oil Palm Pal (OPP) has been briefed to the workers during morning muster at both estates as verified in records of morning muster book. While for external stakeholder, briefing was conducted during stakeholder meeting on 23/11/2023.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	At East POM, a comprehensive system is in place to record and track all received complaints and their respective responses. This system maintains a robust archive of records dating back 24 months, all of which are readily available for verification. The verification process is thorough, utilizing multiple sources of documentation. These include the complaint record book, suggestion forms, minutes from stakeholder meetings, and records from the dedicated online platform for complaints and grievances.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	Sime Darby Plantation has made significant contributions to local sustainable development, achieved through active consultation with local communities. These contributions address a range of social and environmental benefits, including but not limited to, education initiatives, donations, and tree planting activities. Detailed information about these programs can be found on the company's website: https://www.yayasansimedarby.com/our-projects/community-health In the case of East POM, there are specific examples of contributions to community development, which have been derived from consultation with local communities. These include: <ul style="list-style-type: none"> The organization of a 'Gotong-royong' activity to clean Kelanang Beach on 23/09/2023. Donations made towards improvements at Carey Island High School, which encompassed building paint and cleaning works. 	Complied
Criterion 4.4.4: Employees safety and health			

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Criterion / Indicator		Assessment Findings	Compliance
4.4.4.1	<p>An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established the Group Policy on Health, Safety & Environment (HSE), a policy statement endorsed by the Group Managing Director on 05/05/2022. This policy has been effectively communicated to all workers through induction training for new hires, daily briefings, and by displaying it on various notice boards within the mill premises.</p> <p>In addition, GSD is committed to establishing various working standards through the implementation of procedures or pictorial methods to enhance safe working conditions.</p> <p>The mill has also established a comprehensive Safety and Health Management Plan, which is documented in the Environment, Safety, and Health Plan for the fiscal year 2024. This management plan incorporates several key areas, including ESH Risk Management, Emergency Response Procedures, Chemical Safety Management, Noise Boundary Monitoring, and Health Monitoring.</p>	Complied
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; 	<p>a) Sime Darby Plantation Berhad has established the Group Policy on Health, Safety & Environment (HSE), a policy statement endorsed by the Group Managing Director on 05/05/2022. This policy has been effectively communicated to all workers through induction training for new hires, daily briefings, and by displaying it on various notice boards within the mill premises.</p> <p>Furthermore, based on interviews conducted with a random selection of workers, it has been confirmed that they possess a clear understanding of the established policy.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<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 and the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p>	<p>b) Each Operating Unit of SOU 08 – East POM is adopting OSH Risk Management Procedure (UM/HSE/SP/01, dated 09/03/2021). The objectives of this procedures are to:</p> <ol style="list-style-type: none"> (1) To define the requirements for management of safety and health related risks within Upstream Malaysia (2) To ensure that all safety and health risks, inherent or residual, are effectively managed. (3) To set the standards in developing HIRARC in estates and mills (4) To identify all the hazards in the workplace (5) To assess the risks of respective hazards and formulate control measure to mitigate them (6) To set the objective, target, HSE programs and generating safe work procedures (if not available, absent or not adequate) for all work activities from the output of risk activities (7) To create a safe working environment for workers <p>The Mill has identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment, and risk control (HIRARC) records are subject to review in the event of changes in work processes, revisions, changes in legislative requirements, and/or occurrence of accidents. The latest review was conducted on 21/09/2023.</p> <p>Chemical Hazard and Risk Assessment (CHRA) was conducted on HQ/09/ASS/00/124 on 23/01/2020, with report reference number HQ/09/ASS/00/124.</p> <p>Medical Surveillance was conducted in October 2023 for 27 workers by a JKPP-approved Occupational Health Doctor (OHD). All workers</p>	

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	- Major compliance -	<p>were found fit to work except for 3 workers (2 Workshop and 1 Lab), who underwent follow-up with the OHD on 29/02/2024 (2 workers) and 07/03/2024 (1 worker).</p> <p>Noise Risk Assessment (NRA) was conducted on HQ/94/PEB/00/08 on 04/02/2022.</p> <p>Audiometric Tests were conducted as per NRA recommendation between 16/10/2023 and 07/11/2023 by a JKKP-approved assessor. A total of 124 workers were examined, with results indicating that 12 workers had "Hearing Impairment," 52 workers had "Noise-Induced Hearing Loss (NIHL)," and 35 workers had "Standard Threshold Shift." The mill management has taken the necessary actions on the detected workers.</p> <p>Workplace Inspections have been conducted on a quarterly basis, with a sample inspection record dated 12/12/2023.</p> <p>Chemical Exposure Monitoring was conducted by HQ/15/JHI/00/20 on 26/12/2023. The parameters monitored were n-Hexane and Isopropyl Alcohol. Compliance status for both did not exceed the Permissible Exposure Limit (PEL), indicating compliance with the USECHH Regulations 2000.</p> <p>Annual Local Exhaust Ventilation (LEV) Examination & Testing was conducted by HQ/16/JHII/00/23 on 26/12/2023. The examination and testing results (Report Ref. No. HQ/16/JHII/00/23-2023/060) indicate that the LEV System's performance complies with ACGIH specifications, demonstrating efficient removal of air contaminants by the laboratory fume cupboard.</p> <p>c) The mill has instituted a comprehensive training program specifically designed for employees who handle chemicals used in the palm oil</p>	

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		<p>mill. This program aims to ensure continuous awareness and adherence to safety protocols among the employees. The training was conducted by the Assistant Manager and was attended by relevant workers, including the Lab Attendant. The training records, which include the Chemical Handler Training, were reviewed and found to be up-to-date as of 17/08/2023.</p> <p>d) Sime Darby Plantation Berhad has established a comprehensive procedure for Personal Protective Equipment (PPE), documented under the title 'Sime Darby Plantation Berhad; Personal Protective Equipment (PPE)', with the Document Number: UM/HSE/OCP/03, dated 2021. The mill ensures the provision of appropriate PPE to all workers, tailored to their specific job type and requirements.</p> <p>The issuance of PPE is meticulously recorded in the 'PPE Issuance Record' logbook. These records include details of the PPE issued, along with the workers' names and job designations.</p> <p>e) Sime Darby Plantation Berhad has established comprehensive Standard Operating Procedures (SOPs) for the handling of chemicals. These SOPs are documented in several key documents, one of which includes 'Sime Darby Plantation Berhad, Chemical Safety Management', with the Document Number: UM/HSE/OCP/04, dated 2021.</p> <p>f) East POM is adopting Safety & Health Committee Procedure (UM/HSE/OCP/08, dated 17/11/2021) with the objective:</p> <ul style="list-style-type: none"> To introduce the concept of consultation and cooperation between the employer and employee by the formation of the 	

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		<p>Safety and Health Committee (SHC) at workplace in compliance with legal requirements</p> <ul style="list-style-type: none"> To ensure two-way communication between employer and employee To increase the interest and motivation of employees to participate in safety and health related programme. <p>East POM management has established a Safety Committee, with members including a secretary, representatives from both the employer and employees. These appointments are in line with the appointment letter issued by the Mill Manager.</p> <p>g) The quarterly meeting agenda covers items such as matters arising from the previous meeting, reports from workplace inspections, updates on the training program and its implementation, discussions on safety issues in the workplace, review of accident cases, consideration of HIRARC, and other safety-related concerns.</p> <p>Reviewed latest safety minutes meeting for East POM:</p> <table border="1"> <tr> <td>1st meeting</td><td>2nd meeting</td><td>3rd meeting</td><td>4th meeting</td></tr> <tr> <td>22/06/2023</td><td>21/09/2023</td><td>14/12/2023</td><td>14/03/2024</td></tr> </table> <p>h) Accident and emergency protocols have been established, including the formation of an Emergency Response and Preparedness (ERP) Team for identified incidents. These procedures, encompassing fire, chemical spillage, flood, and workplace accidents, have been condensed into a flowchart and prominently displayed for all mill</p>	1 st meeting	2 nd meeting	3 rd meeting	4 th meeting	22/06/2023	21/09/2023	14/12/2023	14/03/2024	
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22/06/2023	21/09/2023	14/12/2023	14/03/2024								

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		<p>employees. Detailed instructions can be found in the Emergency Preparedness & Response Procedures dated 17/11/2021 (reference number UM/HSE/SP/02) and the Standard Operating Procedure for Incidents, Accidents & Non-Compliance Management dated 01/05/2022 (reference number SDP/GSHSE/SP/01).</p> <p>The ERP team's organizational chart has been established and shared with employees, accompanied by essential telephone contact information. Guidelines were issued by the SPO (presumably Safety and Preparedness Officer) and adapted to suit variations in the situations within the mill. It was noted that Emergency Response Team for the POM was updated as per Jan 2024. The team was divided into 4 sub-team which are firefighting team, security team, chemical spillage team and flood control team. Verified training related to ERP was conducted on 0803/2024.</p> <p>i) The 'First-Aid In Workplace Procedure' (Document No. UM/HSE/OCP/01, Version No. 00, dated 09/03/2021) comprehensively covers the key components of workplace first-aid, tailored to the specific requirements of the Upstream Malaysia Operation, which includes both the Estate and Mill. The major components of this procedure include the responsibilities of management, the requirement for trained first aiders, the essential items required in sufficient quantities in the first aid box, and other guidelines and best practices that can be adopted in the workplace.</p> <p>There are two (2) certified First Aiders available at the POM, holding Certificate Nos. SD-HSE-BOFA-0205 and SD-HSE-BOFA-0205, who attended training on 26-27 September 2023. The latest First Aid</p>	

Criterion / Indicator		Assessment Findings	Compliance						
		<p>Training for the person in charge of the first aid kit was conducted by the EHA of East Estate on 08/03/2024.</p> <p>The procedure stipulates that 18 essential items must be available in each first aid kit. During the audit review of the first aid kit, it was verified that all of these items were present in the kit, and any items with an expiry date were still valid. The latest monitoring of these items was conducted by the Lab Supervisor and verified by the Mill Manager on 07/03/2024.</p> <p>j) The mill has a systematic process in place for recording all accident reports. These reports are submitted to the headquarters using the PSQM-ESH Monthly Update Form, which is accessible online through the Upstream Malaysia-HSE Sharepoint. Any accidents that occur are reviewed on a quarterly basis during the Occupational Safety and Health (OSH) committee meetings.</p> <p>Accident records are meticulously documented. It was verified that the metrics for Lost Time Accidents (LTA) were consistently maintained. The JKKP 8 form, detailing the accidents, was submitted to the Department of Occupational Safety and Health (JKKP) with the following details:</p> <table><tr><td>Reference No.</td><td>Accidents Reported</td><td>LTA</td></tr><tr><td>JKKP 8/182308/2023</td><td>7</td><td>32</td></tr></table>	Reference No.	Accidents Reported	LTA	JKKP 8/182308/2023	7	32	
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JKKP 8/182308/2023	7	32							
Criterion 4.4.5: Employment conditions									
4.4.5.1	The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees.	Sime Darby Plantation Berhad has established Human Rights Charter (revised in year 2020), as commitment to respect human rights. Commitment of Sime Darby Plantation has been outlined in Clause 3.2, which included but not limited to equal opportunities, respecting	Complied						

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>freedom of association, combating modern slavery, enhancing health and safety, protecting the right of children, and eliminating violence and harassment.</p> <p>Other than that, Sime Darby Plantation Berhad has been established other policy regards to human right defender in the document "Policy on the Protection of Human Rights Defenders (HRDs)" updated 2020 which clearly stated in Clause 3.2 that in the course of their engagement with SDP shall be protected from violence, threats and all forms of retaliation.</p> <p>Communication of the policy has been done through the stakeholders' consultation that that has been conducted on 23/11/2023 with attendance for various stakeholders.</p> <p>Communication of the policy has been done on 14/02/2024 and verified based on the training records and interview with the sample workers.</p>	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Documented in the Human Rights Charter (revised in year 2020), which clearly stated that Sime Darby Plantation Berhad will not tolerate any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age. As per verification for each operating units, there is evidence that there is no discrimination has been practices. Foreign workers from different origin, different gender has been treated equally and has been given same opportunities. This has been verified by the auditor through interview with the workers from different origin, races, gender.</p> <p>As per verification through interview and documentation, there is evidence that East Oil Mill did instigate violence or use any form or harassment. There is no case of harassment included sexual</p>	Complied

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		harassment, bullying and abuse has been reported and identified by auditor during the audit.	
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement 2019. Referred to the Article 2 (Effective Date and Duration) of the agreement, it stated "The Agreement shall be deemed to have come into force with effect from 01/01/2019 and shall remain in force for a continuous period of three (3) years and thereafter subject to Article 3(d)." Article 3(d) of the agreement, it stated "In the event of the Agreement being terminated under this Article, the provisions of the Agreement shall continue to apply until superseded by a new Collective Agreement or an Award of the Industrial Court. MAPA Newsletter (Issue No.11, November 2023) stated "With regard to the MAPA/NUPW Agreements, as members are aware that the Y.B. Minister of Human Resources had referred the dispute to the Industrial Court over the new Collective Agreements to replace the expired 2019 Collective Agreements on 11/01/2023. The reference was made under Section 26(2) of Industrial Relations Act 1967 for adjudication and the Court fixed the matter for hearing on 15-16 01/2024."</p> <p>MAPA/AMESU Agreement, 2022. Referred to the Article 2 (Commence Date and Duration of this Agreement) of the agreement, it stated "This Agreement shall come into force on 01/01/2022 for a period of three (3) years and shall continue to remain in force thereafter until superseded by a new Collective Agreement or Award."</p> <p>There is evidence that all staffs, non-clerical staffs, and workers have been paid according to Minimum Wages Order 2022, and as per Collective Agreement between MAPA and NUPW and Collective Agreement between MAPA and AMESU. It has been confirmed with through interview with staffs, non-clerical staffs, and workers, and pays</p>	Complied

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		<p>documentation such as pay slips, punch card for the month of Apr 2023, Dec 2023, and Feb 2024 as sampled below:</p> <table border="1"> <thead> <tr> <th>Employee ID</th><th>Nationality</th><th>Design</th><th>Gender</th></tr> </thead> <tbody> <tr> <td>6XX4</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>6XX7</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>7XXX0</td><td>Indian</td><td>Lab Sampler</td><td>Male</td></tr> <tr> <td>1XXXX0</td><td>Indonesian</td><td>Workshop Helper</td><td>Male</td></tr> <tr> <td>1XXXX6</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX9</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX7</td><td>Malaysian</td><td>Auxiliary Police</td><td>Female</td></tr> <tr> <td>1XXXX2</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX1</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX2</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX0</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX5</td><td>Indonesian</td><td>General Worker</td><td>Male</td></tr> </tbody> </table> <p>Living Wage Calculation for the SOU 8 – East Oil Mill was prepared by Social Compliance Unit of Group Sustainability Department with latest reviewed in Jan 2024. The Living Wage Calculation provided for both local and foreign workers based on prevailing wages assessment. It includes wage, service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. The calculated Living Wage as details below:</p> <ul style="list-style-type: none"> Local worker = RM 2,096.37 per month Foreign worker = RM 2,679.25 per month 	Employee ID	Nationality	Design	Gender	6XX4	Malaysian	Mill Process Worker	Male	6XX7	Malaysian	General Worker	Female	7XXX0	Indian	Lab Sampler	Male	1XXXX0	Indonesian	Workshop Helper	Male	1XXXX6	Malaysian	Auxiliary Police	Male	1XXXX9	Malaysian	Auxiliary Police	Male	1XXXX7	Malaysian	Auxiliary Police	Female	1XXXX2	Malaysian	General Worker	Female	1XXXX1	Malaysian	Mill Process Worker	Male	1XXXX2	Malaysian	General Worker	Female	1XXXX0	Malaysian	Mill Process Worker	Male	1XXXX5	Indonesian	General Worker	Male	
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4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the	In the Vendor Integrity Pledge (VIP) signed by each appointed contractor/service provider, stated that the appointed contractor/service provider will comply with the Vendor Code of Business Conduct	Complied																																																				

Criterion / Indicator		Assessment Findings	Compliance
	<p>employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>(VCOBC). Referred to VCOBC, in Article 5.5 (Reasonable Wages, Benefits & Working Hours), stated "Providing fair wage and benefits to its Employees, Affiliates or other parties based on the legally determined minimum wage that promotes productivity targets and ensuring overtime work is compensated statutorily."</p> <p>On top of that, referred to the contract signed by both parties, at Article 2, stated that the appointed contractor/service provider is responsible for all EPF and SOCSO/Workmen's Compensation Insurance payment and documentation in respect of his workers. Also at the same article, stated that the appointed contractor/service provider is responsible for any other payments due to his workers under the law.</p> <p>There is evidence that all workers of the appointed contractor/service provider have been paid according to Minimum Wages Order 2022 at rate RM 1,500/months, RM 57.69/day or RM 7.21/hour. It has been confirmed with through interview with sampled contractors/service providers (AXX Mxxx Exxxxxxxx, Mxxxxxxx & Sxx Exxxxxxxx, and Vxxxxxx Vxxxx Exxxxxxxx), and due diligence documentation such as pay slips, punch card for the month of Apr 2023, Dec 2023, and Feb 2024.</p>	
4.4.5.5	<p>The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established Check-roll Employee Listing system for all data of their workers. Sighted at East POM the Personal Particulars data for all the workers in The Check-roll Employee Listing. The report stated the Offered Position, Personal Details, Date Employed, Educational background and Family Data.</p>	Complied
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment</p>	<p>Payment details and employment terms are clearly outlined and formally recorded in employment contracts provided to all employees. These contracts encompass various aspects, such as the employment duration,</p>	Complied

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	<p>contract shall be made available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>working hours, overtime policies, annual and medical leave entitlements, public holiday arrangements, mutual termination provisions, maternity benefits, and more. Importantly, these terms are in strict adherence to the Employment Act of 1955, the Minimum Wages Order of 2022, the SOCSO Act of 1969, the EPF Act of 1991, the EIS Act of 2017, and the MAPA/NUPW agreement.</p> <p>Based on the interview conducted with staffs, non-clerical staffs, and workers, each of the received a copy of employment contract.</p> <p>These have been confirmed with through interview with staffs, non-clerical staffs, and workers, and documentation such as employment contract as sampled below:</p> <table border="1"> <thead> <tr> <th>Employee ID</th><th>Nationality</th><th>Design</th><th>Gender</th></tr> </thead> <tbody> <tr> <td>6934</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>6897</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>6XX4</td><td>Indian</td><td>Lab Sampler</td><td>Male</td></tr> <tr> <td>6XX7</td><td>Indonesian</td><td>Workshop Helper</td><td>Male</td></tr> <tr> <td>7XXX0</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX0</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX6</td><td>Malaysian</td><td>Auxiliary Police</td><td>Female</td></tr> <tr> <td>1XXXX9</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX7</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX2</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX1</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX2</td><td>Indonesian</td><td>General Worker</td><td>Male</td></tr> </tbody> </table>	Employee ID	Nationality	Design	Gender	6934	Malaysian	Mill Process Worker	Male	6897	Malaysian	General Worker	Female	6XX4	Indian	Lab Sampler	Male	6XX7	Indonesian	Workshop Helper	Male	7XXX0	Malaysian	Auxiliary Police	Male	1XXXX0	Malaysian	Auxiliary Police	Male	1XXXX6	Malaysian	Auxiliary Police	Female	1XXXX9	Malaysian	General Worker	Female	1XXXX7	Malaysian	Mill Process Worker	Male	1XXXX2	Malaysian	General Worker	Female	1XXXX1	Malaysian	Mill Process Worker	Male	1XXXX2	Indonesian	General Worker	Male	
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4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.	The management had established a time recording system that makes working hours and overtime transparent using the Punch Card and Pocket Check roll system.	Complied																																																				

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	- Major compliance -	<p>Sighted the Punch Cards record and pocket check roll record for the month of Apr 2023, Dec 2023, and Feb 2024 of the following workers:</p> <table> <tr> <th>Employee ID</th><th>Nationality</th><th>Design</th><th>Gender</th></tr> <tr> <td>6XX4</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>6XX7</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>7XXX0</td><td>Indian</td><td>Lab Sampler</td><td>Male</td></tr> <tr> <td>1XXXX0</td><td>Indonesian</td><td>Workshop Helper</td><td>Male</td></tr> <tr> <td>1XXXX6</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX9</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX7</td><td>Malaysian</td><td>Auxiliary Police</td><td>Female</td></tr> <tr> <td>1XXXX2</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX1</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX2</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX0</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX5</td><td>Indonesian</td><td>General Worker</td><td>Male</td></tr> </table>	Employee ID	Nationality	Design	Gender	6XX4	Malaysian	Mill Process Worker	Male	6XX7	Malaysian	General Worker	Female	7XXX0	Indian	Lab Sampler	Male	1XXXX0	Indonesian	Workshop Helper	Male	1XXXX6	Malaysian	Auxiliary Police	Male	1XXXX9	Malaysian	Auxiliary Police	Male	1XXXX7	Malaysian	Auxiliary Police	Female	1XXXX2	Malaysian	General Worker	Female	1XXXX1	Malaysian	Mill Process Worker	Male	1XXXX2	Malaysian	General Worker	Female	1XXXX0	Malaysian	Mill Process Worker	Male	1XXXX5	Indonesian	General Worker	Male	
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4.4.5.8	<p>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.</p> <p>- Major compliance -</p>	<p>The working hours and breaks for each worker, as indicated in the time records, are in full compliance with legal regulations and collective agreements. The working hours and break times are prominently displayed on notice boards for easy reference. The standard working time is from 7:30 am to 3:00 pm, during which workers are allotted a break of 1 hour and 15 minutes. Workers have the flexibility to take their breaks at times that are most convenient for them. It's important to note that there has been a recent change in the working hours due to an amendment in the labour law. The maximum working hours per week have been reduced from 48 hours to 45 hours.</p>	Complied																																																				
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p>	<p>Payroll documents, specifically payslips, provide accurate and comprehensive information regarding compensation for all labor performed. This encompasses individuals receiving daily rated wages,</p>	Complied																																																				

Criterion / Indicator		Assessment Findings	Compliance																																																				
	- Major compliance -	<p>piece-rated wages, payments for any overtime work, and remuneration for public holidays. Furthermore, our examination of sampled payslips confirms that all wages were disbursed in full compliance with the applicable national legal requirements. Salary deductions and overtime payments align with the stipulations of the relevant laws, including SOCSO, EPF, EIS, and are also in accordance with Labor Office permits. It is noteworthy that none of the sampled employees had family members engaged in any work within this context.</p> <p>These have been confirmed with through interview with staffs, non-clerical staffs, and workers, and documentation such as pay slips and punch card for the month of Apr 2023, Dec 2023, and Feb 2024 as sampled below:</p> <table border="1"> <thead> <tr> <th>Employee ID</th><th>Nationality</th><th>Design</th><th>Gender</th></tr> </thead> <tbody> <tr> <td>6XX4</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>6XX7</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>7XXX0</td><td>Indian</td><td>Lab Sampler</td><td>Male</td></tr> <tr> <td>1XXXX0</td><td>Indonesian</td><td>Workshop Helper</td><td>Male</td></tr> <tr> <td>1XXXX6</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX9</td><td>Malaysian</td><td>Auxiliary Police</td><td>Male</td></tr> <tr> <td>1XXXX7</td><td>Malaysian</td><td>Auxiliary Police</td><td>Female</td></tr> <tr> <td>1XXXX2</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX1</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX2</td><td>Malaysian</td><td>General Worker</td><td>Female</td></tr> <tr> <td>1XXXX0</td><td>Malaysian</td><td>Mill Process Worker</td><td>Male</td></tr> <tr> <td>1XXXX5</td><td>Indonesian</td><td>General Worker</td><td>Male</td></tr> </tbody> </table>	Employee ID	Nationality	Design	Gender	6XX4	Malaysian	Mill Process Worker	Male	6XX7	Malaysian	General Worker	Female	7XXX0	Indian	Lab Sampler	Male	1XXXX0	Indonesian	Workshop Helper	Male	1XXXX6	Malaysian	Auxiliary Police	Male	1XXXX9	Malaysian	Auxiliary Police	Male	1XXXX7	Malaysian	Auxiliary Police	Female	1XXXX2	Malaysian	General Worker	Female	1XXXX1	Malaysian	Mill Process Worker	Male	1XXXX2	Malaysian	General Worker	Female	1XXXX0	Malaysian	Mill Process Worker	Male	1XXXX5	Indonesian	General Worker	Male	
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4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional	All workers, without exception, have been provided with comprehensive medical and accident insurance. This includes both local and foreign workers, staff, and executives. In compliance with Malaysian Laws and	Complied																																																				

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Criterion / Indicator		Assessment Findings	Compliance
	development, medical care provisions and improvement of social surroundings. - Minor compliance -	Regulations, all these individuals are covered under the Employees Provident Fund (EPF), Employment Insurance System (EIS), and Social Security Organization (SOC SO). In addition to these benefits, all workers are provided with housing facilities at the workers' line site. A Medical Assistant is assigned the responsibility of monitoring the conditions at the workers' quarters, ensuring their well-being and safety.	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	The company-provided housing for workers includes essential services and amenities such as electricity, water, and domestic waste disposal. The government supplies the electricity, with the cost being deducted from the employees' salaries. As for water, the company provides up to 35 gallons per employee per day free of charge, with any additional usage subject to charges based on prevailing domestic rates. The budget for housing repairs, sanitation, garden maintenance, as well as CAPEX and OPEX across all operating units, has been thoroughly reviewed. Inspections of the Housing Unit and Housing Complex/Nest/ Community Hall are conducted weekly by the Person In-Charge of Accommodations (PIOA). To ensure a thorough understanding of the inspection process, the PIOA attended a training session on 19/12/2023, conducted by the Senior Assistant Manager of the mill. The latest Weekly Linesite Area Inspection, conducted on 08/03/2024, covered four key areas: Cleanliness/Domestic Waste/Landscaping, Drainage System, Nursery/Creche, and Community Hall/Sports/Other Recreational Facilities. The Housing Unit Inspection, conducted on 26/02/2024, covered eight key areas, including Safety Inside Housing Unit, Drainage System, Lavatory & Sewerage System, Building	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Requirements & Maintenance, Water Supply, Electricity Supply, and Management Commitment.</p> <p>The records for weekly on-site inspections by the Medical Assistant (estate) and QA (mill) are examined on a fortnightly basis in accordance with the Workers Minimum Standards of Housing and Amenities (Amendment) Act 2021.</p> <p>The Workers Housing Management Procedure and the 'OilPalmPal' Digital Housing Complaint System (OPP DHCS) are in place to manage housing-related issues. An inter-office mail (Ref. No: UM/HSE/013/11/2021), dated 26/11/2021, from the CEO of Upstream Malaysia, outlines the general house rule under 'Peraturan Umum Kompleks Perumahan Pekerja'.</p> <p>For local workers with families, each is provided with a house, while single foreign workers are provided with shared housing, accommodating two people per room. All foreign workers are given a starter kit that includes basic amenities such as a mattress and cooking utensils.</p>	
4.4.5.12	<p>The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad continues to uphold the Group Sustainability & Quality Policy Statement, signed by the Group Managing Director on 02/12/2019. The policy underscores the management's commitment to respect the rights of their employees, workers in their operations, and their communities. This commitment includes, but is not limited to, eliminating violence and sexual harassment, and eradicating any form of exploitation. Interviews with workers at East POM confirm that there have been no identified cases of harassment. The policy has been effectively communicated, as evidenced by briefing records for the POM and interviews with stakeholders and workers.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>The Human Rights Charter of 2020 outlines Sime Darby Plantation Berhad's commitment to protecting reproductive rights, as clearly outlined in clause 3.2.5. There is evidence of policy implementation, with no restrictions by management on pregnancy and no pregnant/breastfeeding women handling chemicals. Interviews with female workers further confirm this.</p> <p>All new mothers have been assessed and consulted, with no special requests raised, except for time breaks for breastfeeding and hospital appointments. This has been confirmed through interviews with a sample of new mothers.</p> <p>The Gender Committee Guidelines (Version No. 02, approved in Jan 2024) provide a structure, roles, and responsibilities for the Gender Committee at Operating Units in Upstream Malaysia. East POM has established its own Gender Committee for the period of Jan 2024 – Dec 2024, following the guidelines. The GC consists of a Chairperson and supported by committee members, including a secretary, treasurer, and other members. Meetings are held at a minimum frequency of every 3 months, as confirmed by meeting records.</p> <p>In the event of sensitive issues such as sexual harassment, domestic abuse, and children in the OU, the GC Chair reports directly to the OU Manager for further actions to report to the Regional HR Manager. GC Chairperson or members are not responsible for investigating the claims. Documentation review and interviews confirm that no incidents of such nature have occurred within the operating units.</p>	
4.4.5.13	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade	The management respects the right of all employees to form and join trade unions, and facilitates collective bargaining through workers' own representatives, in accordance with applicable laws and regulations.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>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.</p> <p>- Major compliance -</p>	<p>Workers have the option to join the National Union of Plantation Workers (NUPW). Interviews conducted with workers confirmed that all interviewees are NUPW members and stated that the management is open to workers being part of the union.</p> <p>On 09/02/2023, NUPW East Oil Mill members held an election to choose new leadership for the current term. As per the letter (Ref. No. NUPW/SSB/OM:139A/23) issued by the Branch Secretary on 10/02/2023, eight committee members were appointed. This includes one chairman, one vice chairman, one secretary, and five committee members (comprising three local workers, one Indian representative, and one Indonesian representative).</p> <p>The latest meeting was held on 21/02/2024.</p>	
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p>	<p>Sime Darby Plantation Berhad has established a policy for children's protection outlined in the Human Rights Charter, specifically in clause 3.3 'Respect and Uphold Children's Rights' (revision 2020). The policy states that Sime Darby Plantation Berhad recognises the importance of protecting the well-being of children by safeguarding them from any form of maltreatment or exploitation, including child sex tourism, child trafficking, and child pornography.</p> <p>Clause 3.3.1 further emphasises the management's commitment to eradicate child labour in our supply chain and not to employ anyone under the age of 18 years. The screening procedure for this is included in the SOP for hiring locals (dated 01/11/2019) by the assistant operating unit. For foreign workers, the Workforce Management Unit Liaison & Recruitment SOPP (WMU/LR-SOPP/March2016, dated 30/03/2016) guides the recruitment team with approved requirements, including the age limit of 18-45 years old.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>It has been confirmed through interviews with sample workers, site visits to housing compounds, operations, and verification from the workers' master list that there are no young workers employed in East POM.</p> <p>The policy has been effectively communicated to stakeholders through stakeholder consultations. Specifically, during the stakeholder meetings held on 23/11/2023, the policy was discussed and explained to stakeholders.</p> <p>For Contractors/Service Providers, Sime Darby Plantation Berhad has established the Vendor Integrity Pledge and Vendor Code of Business Conduct (VCOBC). The VCOBC contains clauses disallowing child, forced, and trafficked labour. It can be sighted under:</p> <p>5.7 Eradication of Exploitation - The Group endeavours to eradicate all forms of bonded and forced labour, slavery, human trafficking, and sexual exploitation by implementing International Labour Organisation (ILO) core labour standards and conventions. When supplying labour to perform work for the Group, Vendors shall refrain from using or facilitating any of the following activities:</p> <ul style="list-style-type: none"> • The Vendors' Employees are not charged with recruitment fees for the purpose of restricting free movement. • Original identification documents of the Vendors' Employees such as passport or work permits are not retained involuntarily by Vendors. • Payment of the Employees' salaries are not withheld or delayed beyond the extent permitted by applicable laws and regulations in the countries where the Vendors operate. • In addition, the Vendors shall ensure that recruitment of its Employees and workers are done via legitimate recruitment 	

Criterion / Indicator		Assessment Findings	Compliance
		<p>agencies, which are properly licensed to operate under applicable laws.</p> <p>5.8 Abolishment of Child Labor & Protecting the Rights of Children – The Group seeks to promote the well-being of children and safeguard them from any form of maltreatment or exploitation, including but not limited to child sex tourism, child trafficking, and child pornography. As such, Vendors shall not employ anyone under the age of 18 or the applicable minimum legal age in the countries they operate, unless in vocational and/or formal and structured apprenticeship, educational and training programmes.</p> <p>These policies have been verified against the contractor list, OVR, and signed copies of the Vendor Integrity Pledge.</p>	
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p>- Major compliance -</p>	<p>East POM has demonstrated a strong commitment to continuous learning and development through the establishment of a comprehensive training program. This program is designed based on a yearly training needs analysis, and meticulous records of these trainings are diligently maintained by the estate management.</p> <p>East POM has conducted the following training sessions:</p> <ul style="list-style-type: none"> Noise Conservation Training on 28/10/2023 Sexual Harassment Training on 17/04/2023 Calculation of Wages in Payslip on 04/10/2023 Procedure on Foreign Workers Individual Passport Safekeeping on 05/12/2023 Safety & MSPO & ILO Awareness for Contractors on 08/11/2023 Medical Access for Workers Briefing on 14/10/2023 	OFI

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> SW Training on 21/02/2024 Chemical Handler Training on 17/08/2023 <p>An OFI (# 2472836-202403-I3) was raised against this indicator as details below:</p> <p>(1) There is potential to enhance employees' comprehension regarding the allocation of workers' housing, particularly concerning the accommodation arrangements for both married and single workers.</p> <p>(2) There is scope to improve workers' understanding of permissible and prohibited activities within the vicinity of workers' housing, such as cultivating crops and raising poultry for personal consumption, among those residing in management-provided accommodation.</p>	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>East POM has conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted with a focus on the specific job designations and the corresponding training requirements. The Training Requirement for Operating Units (Mill – SOU 08) for the year 2024 document was reviewed, providing a clear roadmap for the training needs of mill for the upcoming year.</p>	Complied
4.4.6.3	<p>A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>East POM has developed and documented a training plan, which is guided by an annual training needs analysis. The assessment of this analysis, conducted on 01/01/2024, has been thoroughly reviewed. The training program was developed using the training needs analysis as a baseline, and a comprehensive training plan for 2024 has been established. This training program covers a broad range of topics, including but not limited to Safety, Environment, and Management Systems.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	Sime Darby Plantation Berhad has established Health, Safety & Environment (HSE) Policy signed by the Group Managing Director dated 05/05/2022. Document: SDP Group Health, Safety & Environment (HSE) Policy Signed By: Group Managing Director Date: 05/05/2022 The policy has effectively communicated to employee and implemented in the estate. Sighted the evidence: Document: Training Record Training: SDP Training Policy Date: 21/02/2024	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations - Major compliance -	The management has established environmental management (EMP) plan based on environment aspect and impacts (EAI) analysis of all operation conducted. The management also has established the environmental management plan to meet the objective and sustaining the environment and biodiversity. Sighted the evidence: Document: Environmental Management Plan Year: FY2024 Among action plan for the environment verified were: • Environmental Risk Management	Complied

Criterion / Indicator		Assessment Findings			Compliance
		<ul style="list-style-type: none">Waste ManagementPollution and Prevention PlanEnergy and Renewal Energy management PlanWater management plan <p>For the year 2023/2024, an Environmental Impact Assessment (EIA) was established to identify environmental aspects in all estate activities. This assessment was documented using Environmental Aspects Impacts Identification and Environmental Impacts Evaluation forms, covering all activities in the estates and mill. The EIA was conducted in accordance with established Standard Operating Procedures (SOP), as outlined in the SOP Standard Operating Manual, subsection 5.4: Planning, and Appendix 5.4.1b: Environmental aspect/impacts evaluation procedure. Sample of activity verified were:</p> <p>Activities: laboratory, pump house, mixing tank, reception station, sterilizer station, pressing station, oil room station, effluent treatment plant, clarification station, diesel storage, EFB yard.</p>			
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -	The management has developed environmental management plan (EMP) to mitigate the negative impacts and to promote the positive ones were effectively implemented. The monitoring on the action plan was reviewed on Year 2024. Sighted the evidence: Document: Environmental Management Plan (EMP) Year: FY2023 Refer to environmental management plan (EMP) it was highlighted the negative impact and to promote to positive and monitored. Sighted the evidence:			Complied
		Area	Impact Negative	Impact Positive	

Criterion / Indicator		Assessment Findings			Compliance
		Housing Complex	Open burning can cause air pollution	Prohibited open burning and rubbish collection every week	
		POME	POME discharge can cause water pollution	POME treated before discharge to water course.	
		Schedule Waste	Chemical spillage cause pollution to environment	Provide a spillage kit at schedule waste store The ensure proper of waste disposal as per legal	
		During field visit, it was verification at schedule waste store and effluent treatment plant the conclusion was made as below: <ul style="list-style-type: none">No chemical spillage at schedule waste storeThere is spillage kit at schedule waste storeThere is labelling & safety signage at schedule waste storePOME discharge were monitoring at effluent treatment plantPOME discharge meet the specification of parameterGood maintenance & upkeep of pond at effluent treatment plant			
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	A programmed to promote the positive impact has been included in the environmental management plan (EMP). The person in charge were included in the plan for monitoring the progress. The monitoring was made quarterly and have verification from Mill Manager. The details of the programme to promote the positive impacts as per sample in 4.5.1.3.			Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy,	The management has continuously provided training to the workers to create awareness regarding on the environment. This is to ensure the			Complied

Criterion / Indicator		Assessment Findings	Compliance								
	objectives and management plans and are working towards achieving objectives. - Major compliance -	employee were understanding the company policy and working towards achieving the environment objectives. Sighted the evidence: Document: Training Programme - Environment Date: FY 2024 <ul style="list-style-type: none"> Policy training dated 21/02/2024. Schedule Waste Training dated 21/02/2024. 									
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	The management has discussed concerns regarding environmental issues with employees at various forums. Evidence of these discussions can be seen in the EPMC Meeting held on 20/12/2023. The main focus of the meeting was on environmental issues such as: <ul style="list-style-type: none"> Schedule waste management Effluent treatment management CEMS parameter EFB disposal management Stack monitoring result Water analysis sampling Quarterly return of submission 	Complied								
Criterion 4.5.2: Efficiency of energy use and use of renewable energy											
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period - Major compliance -	<p>The management has recorded the following range of diesel data and tabulate the ratio against the FFB processing to determine the efficiency of their operations.</p> <table border="1"> <thead> <tr> <th>Year</th><th>Diesel, (MT)</th><th>FFB, (MT)</th><th>Diesel / FFB (MT)</th></tr> </thead> <tbody> <tr> <td>Year 2023</td><td>1,229.00</td><td>107,701.74</td><td>0.01</td></tr> </tbody> </table>	Year	Diesel, (MT)	FFB, (MT)	Diesel / FFB (MT)	Year 2023	1,229.00	107,701.74	0.01	Complied
Year	Diesel, (MT)	FFB, (MT)	Diesel / FFB (MT)								
Year 2023	1,229.00	107,701.74	0.01								

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Criterion / Indicator		Assessment Findings	Compliance								
		<p>The monitoring can conclude that the diesel consumption below the baseline parameter limit.</p> <table border="1"> <tr> <th>Year</th><th>Power Consumption (NB)</th><th>FFB, (MT)</th><th>kWh / FFB (MT)</th></tr> <tr> <td>Year 2023</td><td>648,714.00</td><td>107,701.74</td><td>6.02</td></tr> </table> <p>The monitoring can conclude that the electricity consumption below the baseline parameter limit.</p>	Year	Power Consumption (NB)	FFB, (MT)	kWh / FFB (MT)	Year 2023	648,714.00	107,701.74	6.02	
Year	Power Consumption (NB)	FFB, (MT)	kWh / FFB (MT)								
Year 2023	648,714.00	107,701.74	6.02								
4.5.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>During audit, it was sighted the renewable energy was implemented in the mill area such as:</p> <ul style="list-style-type: none"> Solar light installation at housing complex Steam turbine convert the dry steam use for electricity Dry shell used back for boiler fuel combustion Dry fiber used back for boiler fuel combustion <p>The energy above has recorded for their monitoring purposely to enhance their operation. Sighted the evidence: Document 1: Boiler log sheet Document 2: Turbine log sheet Document 3: Production report</p>	Complied								
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	<p>During audit, it was sighted the renewable energy was implemented in the mill area such as:</p> <ul style="list-style-type: none"> Solar light installation at housing complex Steam turbine convert the dry steam use for electricity Dry shell used back for boiler fuel combustion Dry fiber used back for boiler fuel combustion 	Complied								

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Criterion / Indicator		Assessment Findings	Compliance										
Criterion 4.5.3: Waste management and disposal													
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Addressed in the Waste Management Procedure for Mill dated May 2022 with reference number SD/SDH/GSD/HSE/0522/01, waste management is categorized as follows: 1. Domestic waste 2. Industrial waste 3. Schedule waste 4. Clinical waste 5. Recyclable waste All waste and pollution are identified and documented in the Waste Management Action Plan (WMP). The compilation was made at by the Sustainability Department applicable to the Palm Oil Mill.	Complied										
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. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. - Major compliance -	The management has developed waste management plan (WMP) to ensure the waste generated in mill are good well manage. The waste product and waste pollution has identified. Among the plan established was: <table><tr><td>Waste</td><td>Action Plan</td></tr><tr><td rowspan="2">Domestic waste</td><td>Prepare landfill / Disposed through Municipal Bin</td></tr><tr><td>Monitoring on line site and create awareness on hygiene</td></tr><tr><td>Industrial waste</td><td>Labelling permanent signage on scrap iron / metal</td></tr><tr><td rowspan="2">Schedule waste</td><td>Collect and record SW</td></tr><tr><td>Disposed through registered contractor</td></tr></table>	Waste	Action Plan	Domestic waste	Prepare landfill / Disposed through Municipal Bin	Monitoring on line site and create awareness on hygiene	Industrial waste	Labelling permanent signage on scrap iron / metal	Schedule waste	Collect and record SW	Disposed through registered contractor	Complied
Waste	Action Plan												
Domestic waste	Prepare landfill / Disposed through Municipal Bin												
	Monitoring on line site and create awareness on hygiene												
Industrial waste	Labelling permanent signage on scrap iron / metal												
Schedule waste	Collect and record SW												
	Disposed through registered contractor												

Criterion / Indicator		Assessment Findings		Compliance
			Store item under lock and have signage	
		Clinical waste	Disposed off the item to licensed contractor (Including VMO with Approval letter)	
		Recyclable waste	Monitoring of collection & application	
			Establish coding system for chemical container	
			Disposed off through registered purchaser	
4.5.3.3	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>Procedure of Schedule waste management has been established. Refer Waste Management Procedure for Mill dated May 2022 with reference number SD/SDH/GSD/HSE/0522/01. Other reference made was Guidelines for Packaging, Labelling and Storage of Scheduled Wastes In Malaysia.</p> <p>During site visit to schedule waste store. It was sighted the implementation and practices as following below:</p> <ul style="list-style-type: none"> • Signboard of schedule waste store • PPE has provided from company • Safety signage has available and displayed • Spillage kit has available • Labelling of each schedule waste has displayed <p>East POM Inventory and disposal records was verified as below:</p> <p>Inventory</p> <ul style="list-style-type: none"> • File reference Number: JAS.BHQ.600-3/1/3 • Date Reporting: 18/03/2024 • Waste Generated: SW109, SW305, SW322, SW409, SW410 <p>Disposal</p> <p>Sample 1</p>		Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<ul style="list-style-type: none">Disposal consignment note: 2023103011QKB7Z5Date Disposal: 24/10/2023SW305 – Filters: 0.2050 MT by J&T Bxxxxxx Axxx Mxxxx Sdn Bhd Sample 2Disposal consignment note: TB0000147Date Disposal: 24/10/2023SW322 – Filters: 0.3426 MT by J&T Bxxxxxx Axxx Mxxxx Sdn Bhd									
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	The management has organized the domestic waste at housing area by collection 3 times a week. Domestic waste was collected by the municipal authorities, specifically the MPKL (Majlis Perbandaran Kuala Langat), and disposed of at the municipal landfill.	Complied								
Criterion 4.5.4: Reduction of pollution and emission											
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	<div>Assessment of all polluting activities was conducted under Environmental Risk Assessment for identifying activities that contributes significant impact to environment including gaseous emission. Among the plan for pollution preventive action Plan FY 2024 were:</div> <table><tr><th>Environmental Issue</th><th>Mitigating Measures</th></tr><tr><td>Leaking diesel / lubricant during maintenance</td><td>To ensure suitable tray was placed under the tractor</td></tr><tr><td>Open burning at workers quarters</td><td>To remind workers during morning Muster that no open burning carried out at workers quarters</td></tr><tr><td></td><td>Issue reminder / warning letter to errand occupant that failed to follow management instruction</td></tr></table>	Environmental Issue	Mitigating Measures	Leaking diesel / lubricant during maintenance	To ensure suitable tray was placed under the tractor	Open burning at workers quarters	To remind workers during morning Muster that no open burning carried out at workers quarters		Issue reminder / warning letter to errand occupant that failed to follow management instruction	Complied
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	Issue reminder / warning letter to errand occupant that failed to follow management instruction										

Criterion / Indicator		Assessment Findings	Compliance
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	<p>The management has established management plan to identify the significant pollution and action plan to reduce the pollution and emission.</p> <p>As prescribed under DOE's Compliance Schedule, the mill is obliged to conduct stack sampling minimum once a year. Below are the verified reports (Air Emission Monitoring Report):</p> <p><u>Year 2023</u></p> <ul style="list-style-type: none"> Report no.: 7438/2023/09 Report date: 10/10/2023 Result: Dust: 47 mg/m3 (B5) vs limit 150, CO: 137 mg/m3 vs limit 1000 @ 12% CO2 <p>For Air Pollution Control System, management use Electrostatic Precipitator (ESP) for monitoring. Continuous Emissions Monitoring System (CEMS) which link to the DOE on real time base were monitored. Sighted Online Environmental Reporting (OER) has been submitted to DOE on quarterly basis. The result within parameter as per "Jadual Pematuhan" for DOE Licence No: 003772.</p> <p>Environmental audit by 3rd party has been conducted annually by SXX CXXXXXXXXX Sdn Bhd dated 20/06/2023.</p> <p>Latest DOE visit was sighted on 17/08/2024 with report reference number B0003669.</p>	Complied
4.5.4.3	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	The effluent treatment plant was made in accordance and interview with operator in charge revealed that the operation was in accordance with standard operation procedure and legal requirements. No overflow was observed, and flow meter reading was recorded daily.	Complied

Criterion / Indicator		Assessment Findings	Compliance																								
	regulations. - Major compliance -	<p>Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is quarterly monitored as per OER. Effluent Analysis conducted by accredited laboratory, Sime Darby and submitted to DOE every 3 months through OER (Online Environmental Report) and in compliance with mill's compliance schedule for quarterly submission. Refer to the latest report for dated January 2024. Monthly analysis was done for final discharge point. Total of 8 parameters (pH, BOD3, COD, TS, SS, TN, AN and O&G) were tested. Latest analysis report for 1st, 2nd, 3rd 4th Quarter quarters of year 2023.</p> <table><tr><th>Report Date</th><th>Quarter/Week</th><th>BOD (Limit=5000mg/L)</th></tr><tr><td rowspan="3">16/01/2024</td><td>1stweek/1stmonth</td><td>680.00</td></tr><tr><td>5thweek/2ndMonth</td><td>458.00</td></tr><tr><td>9thweek/3rdMonth</td><td>209.00</td></tr><tr><td rowspan="3">15/11/2023</td><td>1stweek/1stmonth</td><td>290.00</td></tr><tr><td>5thweek/2ndMonth</td><td>3730.00</td></tr><tr><td>9thweek/3rdMonth</td><td>680.00</td></tr><tr><td rowspan="3">06/07/2023</td><td>1stweek/1stmonth</td><td>1128.00</td></tr><tr><td>5thweek/2ndMonth</td><td>1630.00</td></tr><tr><td>9thweek/3rdMonth</td><td>1600.00</td></tr></table> <p>For EFB sighted Disposal Inventory Record submitted to DOE. Refer "Laporan Inventori Pelupusan Tandan Kosong Kelapa Sawit" for the month of January 2024.</p>	Report Date	Quarter/Week	BOD (Limit=5000mg/L)	16/01/2024	1 st week/1 st month	680.00	5 th week/2 nd Month	458.00	9 th week/3 rd Month	209.00	15/11/2023	1 st week/1 st month	290.00	5 th week/2 nd Month	3730.00	9 th week/3 rd Month	680.00	06/07/2023	1 st week/1 st month	1128.00	5 th week/2 nd Month	1630.00	9 th week/3 rd Month	1600.00	
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Criterion 4.5.5: Natural water resources																											
4.5.5.1	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:	The management has established the water management plan purposely to ensure the quality and availability of water resources. The water management plan has included the action plan and monitoring by person in-charge. Sighted the evidence:	Complied																								

Criterion / Indicator		Assessment Findings	Compliance
	<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>a) Assessment of water usage by monthly basis and sources of water supply to domestic used for housing area and office by SYABAS (Syarikat Air Selangor).</p> <p>Document: Water Usage Monitoring</p> <p>Monitoring: January – December 2023</p> <p>b) Monitoring of outgoing water has done by management that is to ensure there is negative impact to natural waterways.</p> <p>Effluent analysis was conducted on 30/11/2023. Refer report with reference number EP1/2024. Sample taken for Final Discharge.</p> <p>c) The management has established water management that to mitigate the action plan for reduce of water usage. Sighted the evidence:</p> <ul style="list-style-type: none"> Preventive maintenance of piping if any leakages To obtain treated water supply from mill water treatment To train workers for concerns of water usage To use water domestic from Lembaga Air Perak. 	
4.5.5.2	<p>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.</p> <p>- Major compliance -</p>	<p>The effluent treatment plant was made in accordance and interview with operator in charge revealed that the operation was in accordance with standard operation procedure and legal requirements. No overflow was observed, and flow meter reading was recorded daily.</p> <p>Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is quarterly monitored as per OER. Effluent Analysis conducted by accredited laboratory, Sime Darby and submitted to DOE every 3 months through OER (Online Environmental Report) and in compliance with mill's compliance schedule for quarterly submission. Refer to the latest report for dated January 2024. Monthly analysis was done for final discharge point. Total of 8 parameters (pH, BOD3, COD,</p>	Complied

Criterion / Indicator		Assessment Findings				Compliance																																										
		<p>TS, SS, TN, AN and O&G) were tested. Latest analysis report for 1st, 2nd, 3rd 4th Quarter quarters of year 2023.</p> <table><tr><th>Report Date</th><th>Quarter/Week</th><th colspan="2">BOD (Limit=5000mg/L)</th></tr><tr><td rowspan="3">16/01/2024</td><td>1stweek/1stmonth</td><td colspan="2">680.00</td></tr><tr><td>5thweek/2ndMonth</td><td colspan="2">458.00</td></tr><tr><td>9thweek/3rdMonth</td><td colspan="2">209.00</td></tr><tr><td rowspan="3">15/11/2023</td><td>1stweek/1stmonth</td><td colspan="2">290.00</td></tr><tr><td>5thweek/2ndMonth</td><td colspan="2">3730.00</td></tr><tr><td>9thweek/3rdMonth</td><td colspan="2">680.00</td></tr><tr><td rowspan="3">06/07/2023</td><td>1stweek/1stmonth</td><td colspan="2">1128.00</td></tr><tr><td>5thweek/2ndMonth</td><td colspan="2">1630.00</td></tr><tr><td>9thweek/3rdMonth</td><td colspan="2">1600.00</td></tr></table> <p>Mill has maintained monitoring of water usage for processing FFB which are recorded monthly. Water for processing is abstracted from water catchment by using pump. The trend of water usage is tandem with volume of FFB process. Refer Water Usage Record East POM. Average data as below:</p> <table><tr><th>Year</th><th>FFB Processed, MT</th><th>Water/L</th><th>Water/FFB</th></tr><tr><td>2023</td><td>107,701.74</td><td>76,141.00</td><td>0.71</td></tr></table>				Report Date	Quarter/Week	BOD (Limit=5000mg/L)		16/01/2024	1 st week/1 st month	680.00		5 th week/2 nd Month	458.00		9 th week/3 rd Month	209.00		15/11/2023	1 st week/1 st month	290.00		5 th week/2 nd Month	3730.00		9 th week/3 rd Month	680.00		06/07/2023	1 st week/1 st month	1128.00		5 th week/2 nd Month	1630.00		9 th week/3 rd Month	1600.00		Year	FFB Processed, MT	Water/L	Water/FFB	2023	107,701.74	76,141.00	0.71	
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4.6 Principle 6: Best Practices																																																
Criterion 4.6.1: Mill Management																																																
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	The mill processing system is meticulously documented in the Sustainability Plantation Management System (SPMS/SQM/08 v 1, dated 01/11/2008). This documentation includes: <ul style="list-style-type: none">The mill’s Standard Operating Procedure (SOP)			Complied																																											

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> The Mill Quality Management System v.1 2008/MQMS/08 <p>These documents serve as comprehensive guidelines and standards for mill operations. The Standard Operating Procedure (SOP) provides detailed descriptions of various processes.</p> <p>Sime Darby Plantation Berhad has established a robust system to monitor mill operations. The Structured Oil Recovery Assessment (SORA) and Performance Monitoring Unit (PMU) conduct regular visits to the operating units. Their reports provide a holistic view of operations, rating the performance of the mill.</p>	
4.6.1.2	<p>All palm oil mills shall implement best practices.</p> <p>- Major compliance -</p>	<p>The monitoring of the mill process is conducted through shift supervision, led by assistant mill managers. All process parameters are meticulously documented and summarized in a daily report. External monitoring is carried out through visits by the Regional General Manager and RSQM. This rigorous monitoring process ensures compliance with various policies and procedures related to mill operations, financial management, Occupational Safety and Health (OSH), welfare, and other areas.</p>	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	<p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p> <p>- Major compliance -</p>	<p>The business plan for the mill is reflected in the form of an annual budget (MPLAN) and the projection for 5 years prepared as guidance for future planning. The business plan contains production CPO, OER, and KER, utilization rate and CAPEX.</p> <p>The management has their monthly progress report and regular meetings to monitor the expenditure to ensure the budget is not overrun.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Annual business plan in the form of annual budget and the projection for 5 years prepared as guidance for future planning. In the 5 years business plan include items as follows:</p> <p>a) Palm oil mill</p> <ul style="list-style-type: none"> i. Mill intake – FFB input ii. Production of CPO iii. Production of PK iv. Total Palm Oil Extraction v. Total Palm Kernel Extraction vi. Mill cost <p>The budget plan was reviewed annually with both actual and forecasted amount for 5 years (up to 2028) and well documented upon request.</p>	
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>The procurement process is guided by the Limit of Authority (LOA) guidelines and the revised sourcing method for plantation procurement. All tender and pricing exercises are centrally managed by the HQ. Projects are tendered out to approved vendors who are registered with the HQ.</p> <p>Payments are processed and made by the HQ through a system named SAP (System Application Production). This is done upon job verification by the mill personnel. To date, no complaints have been received from vendors or suppliers regarding pricing or timing of payment.</p> <p>Detailed descriptions of these processes can be found in Clause 3 - 'Remuneration' and Clause 13 - 'Application of Transportation Rates and Quantity'.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	<p>East POM deal fairly and transparently with its contractors. Based on contracts sampled and reviewed during this audit, evidence was available that all contracts are fair, legal, and transparent and have an agreed timeframe. Among others, the contracts detail out clearly the purpose of the contract, rights and obligations of both parties, contract amount and payment terms, specific timeframe, and mutual termination clause.</p> <p>Furthermore, evidence indicates that East POM consistently made agreed payments in a timely manner. Contracts signed with contractors explicitly outline the timeframe for payment. This adherence to agreed payment schedules was corroborated during stakeholder consultations, as evidenced by interviews with stakeholders such as AxX Txxxxxx and Mxxxxxx & Sxx Sxx Bxx. Additionally, documented evidence, including purchase orders, invoices, and payment vouchers, supports the timely payment of contractual obligations.</p>	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	<p>Contractors engaged with East POM are thoroughly briefed on the MSPO requirements and are expected to provide the necessary documentation and information. This is facilitated through regular meetings and training sessions, with attendance records available for verification.</p> <p>All contracted parties/vendors are required to sign the Vendor Integrity Pledge (VIP) and comply with the following:</p> <ul style="list-style-type: none"> • Para a (i): Adherence to the Vendor Code of Business Conduct (VCOBC) • Para a (ii): Compliance with all applicable laws and regulations related to anti-bribery, fraud, and corruption. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>East POM has demonstrated a consistent commitment to ensuring that contractors understand the MSPO requirements. The contracts signed with contractors explicitly outline these requirements. This adherence to the MSPO requirements and the provision of the required documentation and information have been corroborated during stakeholder consultations, as evidenced by interviews with stakeholders such as RXXXXXX LXXXXXXXXX Sdn Bdn (CPO Transporter) – referred to Contract Agreement with Sime Darby Plantation Berhad (Validity 01/11/2023 – 31/10/2024).</p> <p>In addition, due diligence is conducted via the Online Vendor Registration (OVR) system to verify the legality of the business entities.</p>	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>Contract agreements between the mill and its contractors are readily available for review. These agreements encompass key elements of sustainability, including but not limited to, obligations to legal compliance, workers' welfare, safety, and environmental considerations. East POM has consistently demonstrated a commitment to ensuring that all contractors engaged by them are provided with agreed contracts. This adherence to providing evidence of agreed contracts with the contractor has been corroborated during stakeholder consultations. This is evidenced by interviews with stakeholders such as RXXXXXX LXXXXXXXXX Sdn Bdn (CPO Transporter) – referred to Contract Agreement with Sime Darby Plantation Berhad (Validity 01/11/2023 – 31/10/2024).</p>	Complied
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>Contract agreements between the mill and its contractors are readily available for review. These agreements encompass key elements of sustainability, including but not limited to, obligations to legal compliance, workers' welfare, safety, and environmental considerations.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		East POM has consistently demonstrated a commitment to ensuring that all contractors engaged by them are open to verification of assessments through a physical inspection by MSPO approved auditors, if required. This adherence to accepting MSPO approved auditors for verification has been corroborated during stakeholder consultations. This is evidenced by interviews with stakeholders such as RXXXXXX LXXXXXXXX Sdn Bdn (CPO Transporter), as referred to in the Contract Agreement with Sime Darby Plantation Berhad (valid from 01/11/2023 to 31/10/2024).	

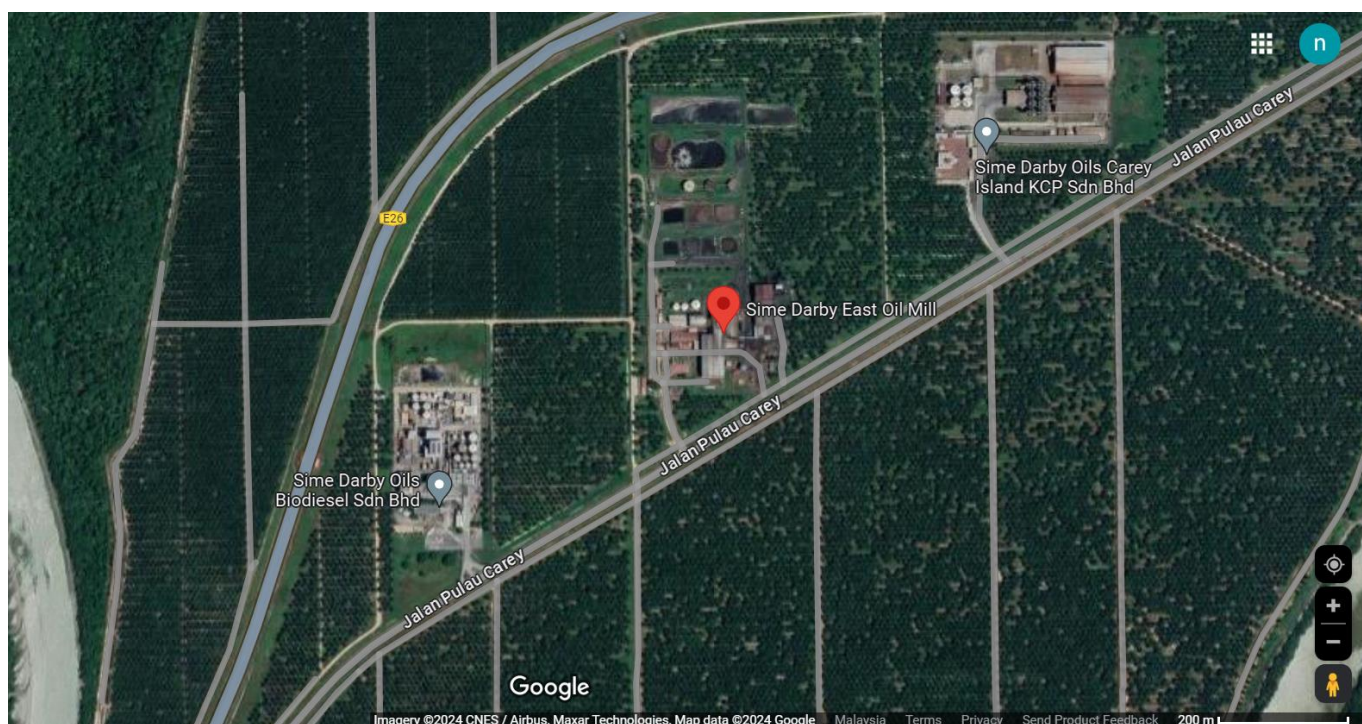
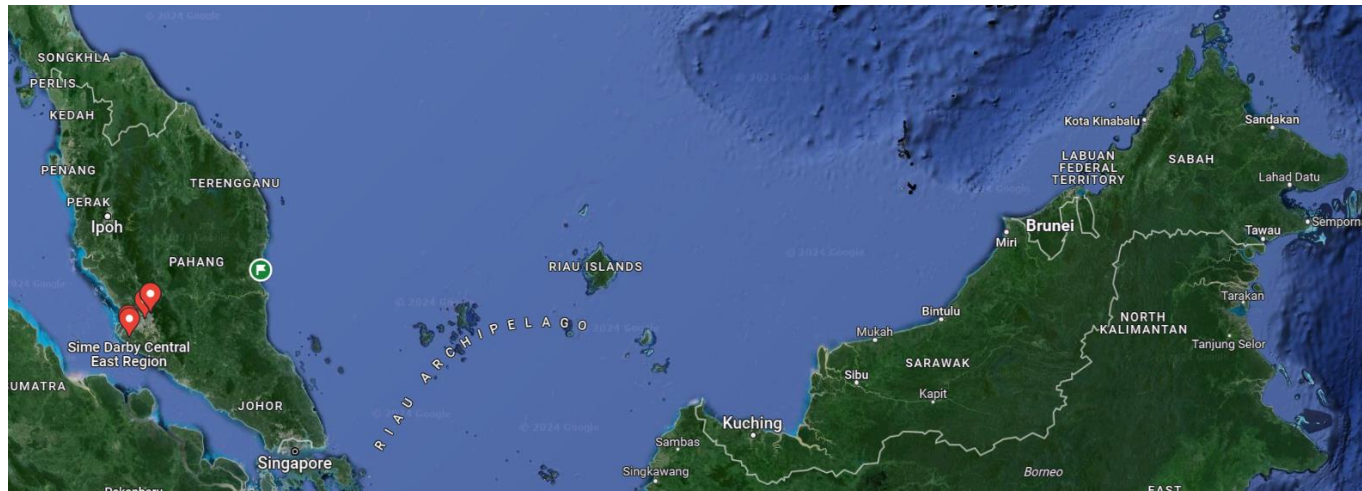
MSPO Public Summary Report
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No.	Smallholder		Location of Planted Area (District)	GPS Coordinates		Certified Area (ha)	Planted Area (ha)
	Name	MPOB License Number		Latitude	Longitude		
	N/A						

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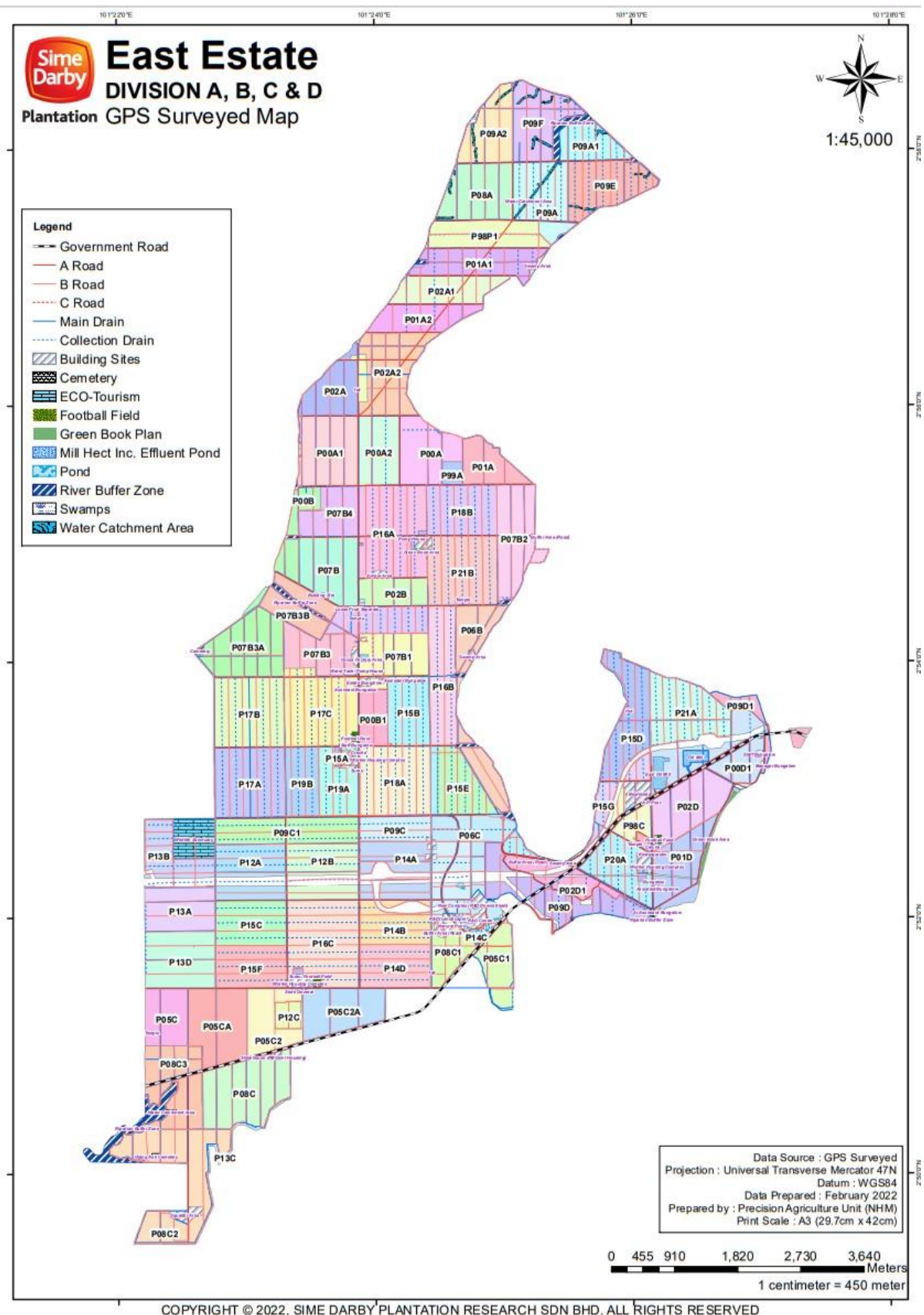
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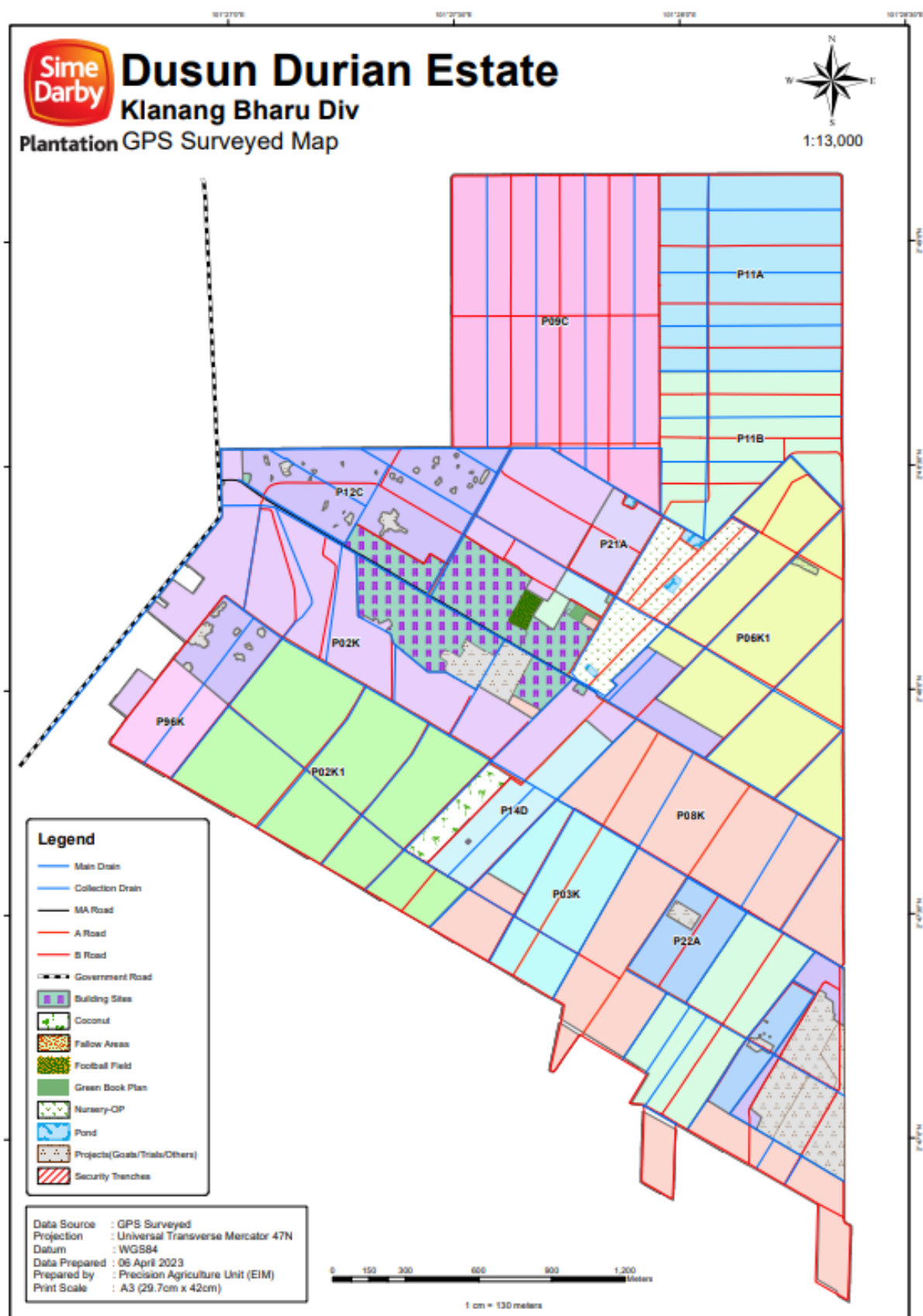
Appendix C: Location and Field Map

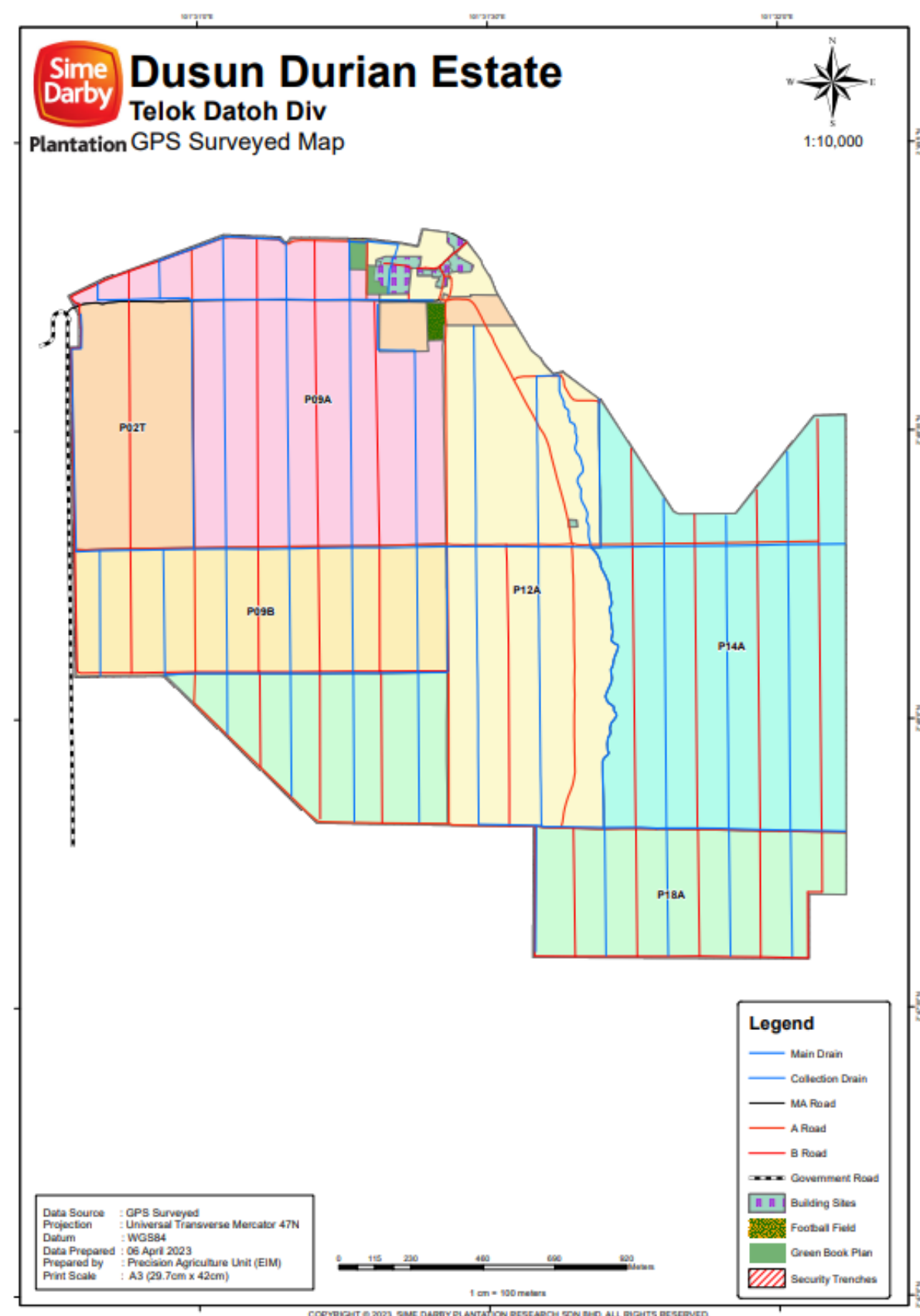


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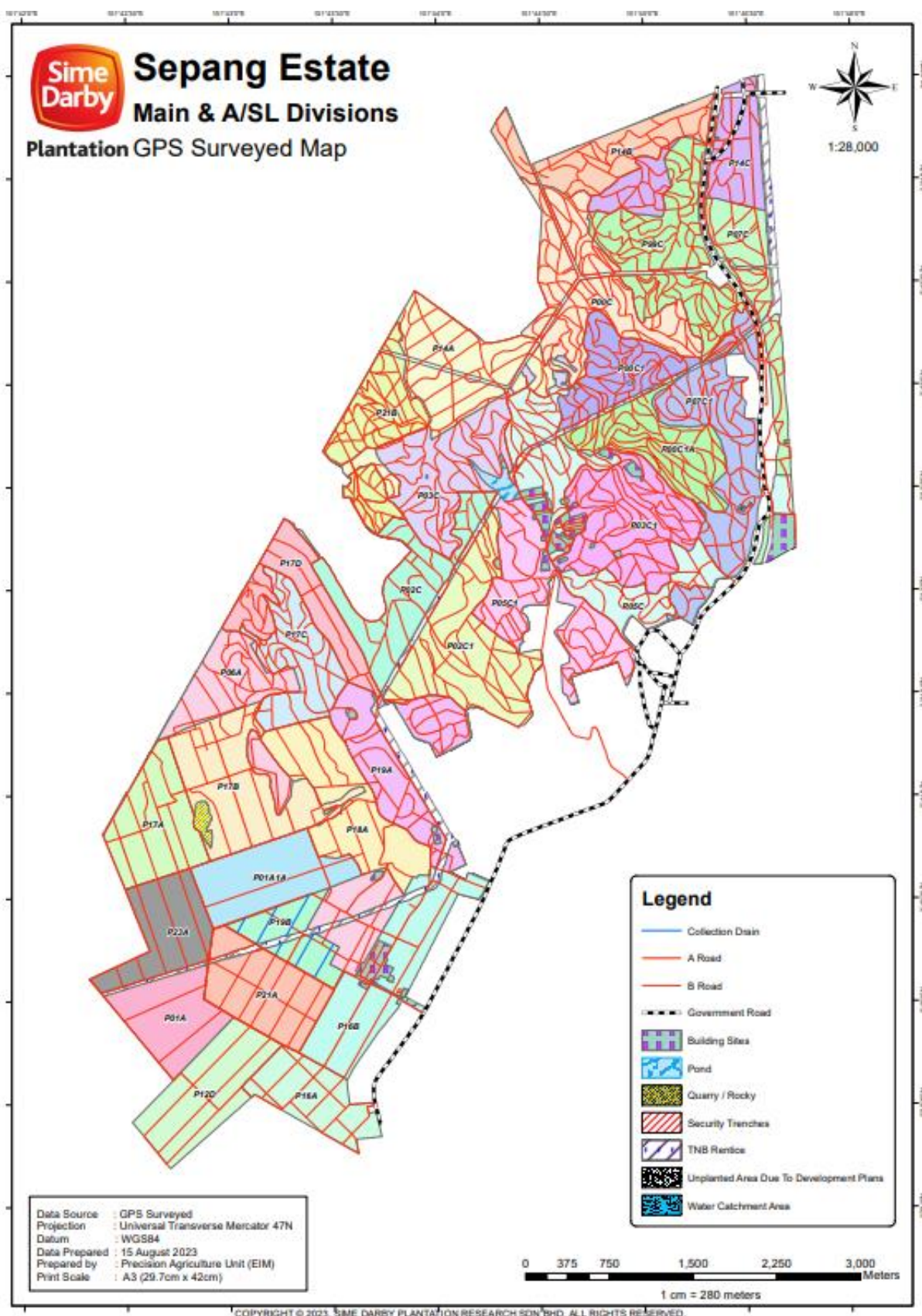




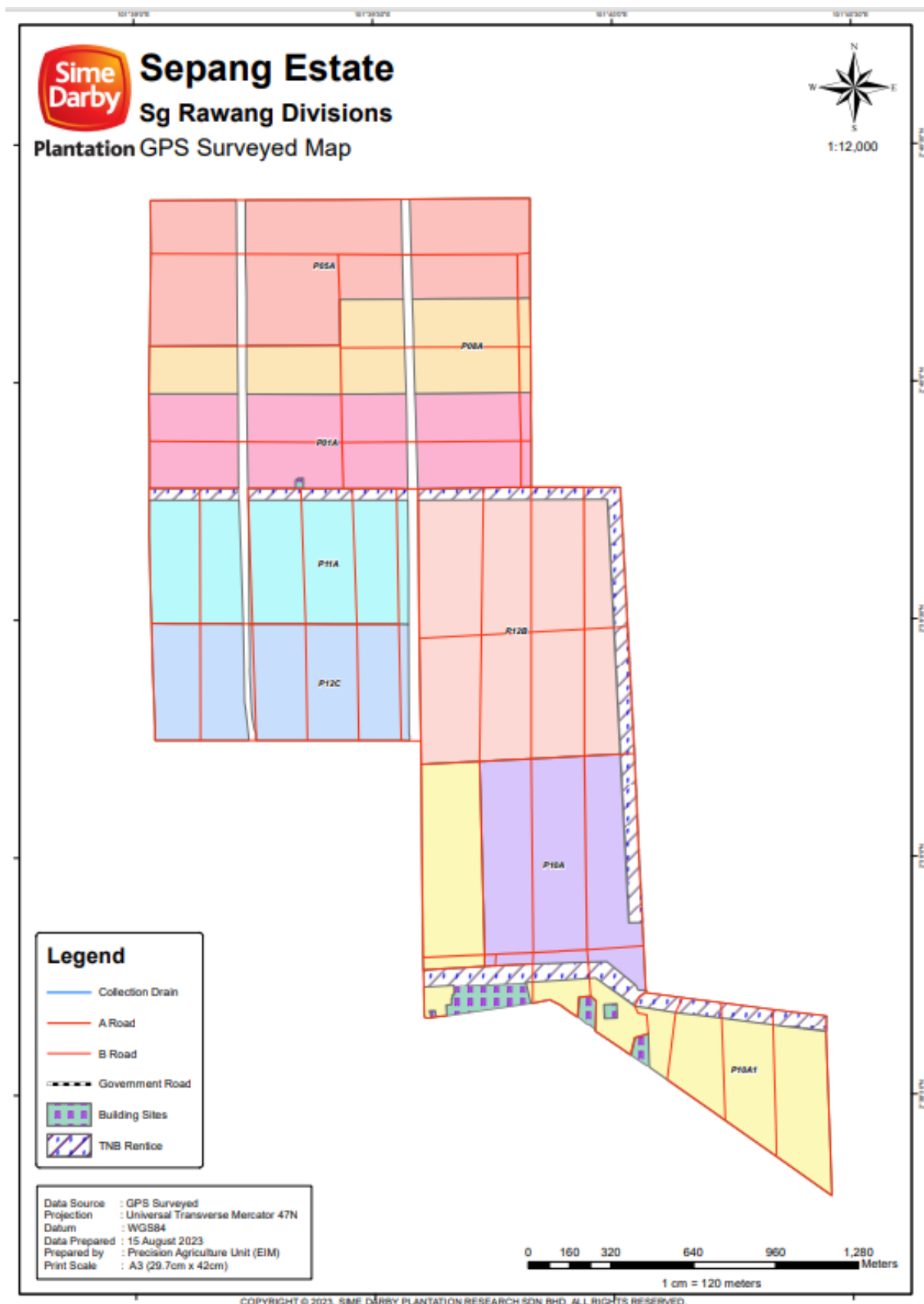


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Appendix D: List of Abbreviations

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