

**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)****MALAYSIAN SUSTAINABLE PALM OIL**  
**MSPO OPMC Public Summary Report**

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (1\_2)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

<b>SD GUTHRIE BERHAD</b>
Client Company (HQ) Address: Level 11, Main Block, Plantation Tower No. 2, Jalan PJU 1A/7, Ara Damansara 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: Strategic Operating Unit (SOU 27) Melalap Palm Oil Mill & Plantations: Melalap Estate and Sapong Estate
Date of Final Report: 26/11/2024

**Report prepared by:**  
**Nor Halis Bin Abu Zar** (Lead Auditor)

**Report Number: 3984746**

**Assessment Conducted by:**  
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<b>TABLE of CONTENTS</b>	<b>Page No</b>
Section 1: Executive Summary .....	3
1.1 Organizational Information and Contact Person .....	3
1.2 Certification Information .....	3
1.3 Other Certifications .....	4
1.4 Location of Certification Unit .....	4
1.5 Certified Area .....	4
1.6 Plantings & Cycle .....	4
1.7 Certified Tonnage of FFB .....	5
1.8 Uncertified Tonnage of FFB .....	5
1.9 Certified Tonnage .....	5
1.10 Actual Sold Volume (CPO) .....	5
1.11 Actual Sold Volume (PK) .....	6
Section 2: Assessment Process .....	7
2.1 BSI Assessment Team .....	8
2.2 Impartiality and conflict of interest .....	10
2.3 Accompanying Persons .....	10
2.4 Assessment Plan .....	10
Section 3: Assessment Findings .....	13
3.1 Details of audit results .....	13
3.2 Details of Nonconformities and Opportunity for improvement .....	13
3.3 Status of Nonconformities Previously Identified and OFI .....	14
3.4 Summary of the Nonconformities and Status .....	19
3.5 Issues Raised by Stakeholders .....	20
3.6 List of Stakeholders Contacted .....	21
Section 4: Assessment Conclusion and Recommendation .....	22
Appendix A: Summary of the findings by Principles and Criteria .....	23
Appendix B: Smallholder Member Details .....	148
Appendix C: Location and Field Map .....	149
Appendix D: List of Abbreviations .....	152

## MSPO Public Summary Report

### Revision 2 (Nov 2021)

## Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
<b>Company Name</b>	SD Guthrie Berhad		
<b>Mill/Estate</b>	<b>Certification Unit</b>	<b>MPOB License No.</b>	<b>Expiry Date</b>
	Melalap Palm Oil Mill	535146004000	31/12/2024
	Melalap Estate	531977002000	31/08/2025
	Sapong Estate	532297002000	31/08/2025
<b>Address</b>	Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia		
<b>Management Representative</b>	Shylaja Devi Vasudevan Nair (Head, Sustainability Compliance Unit, Group Sustainability Department)		
<b>Website</b>	www.sdguthrie.com	<b>E-mail</b>	kks.melalap@sdguthrie.com
<b>Telephone</b>	+(603) 78484000	<b>Facsimile</b>	-

1.2 Certification Information			
<b>Certificate Number</b>	Mill: MSPO 682053 Estate: MSPO 685285	<b>Certificate Start Date</b>	07/03/2023
<b>Date of First Certification</b>	07/03/2018	<b>Certificate Expiry Date</b>	06/03/2028
<b>Scope of Certification</b>	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
<b>Visit Objectives</b>	The objective of the assessment was to conduct an Annual Surveillance Assessment ASA1_2 and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.		
<b>Standard</b>	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
<b>Recertification Assessment Visit (RAV) 1</b>	19-22/09/2022		
<b>Continuous Assessment Visit Date (CAV) 1_1</b>	04-07/09/2023		
<b>Continuous Assessment Visit Date (CAV) 1_2</b>	07-10/10/2024		

## MSPO Public Summary Report

### Revision 2 (Nov 2021)

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 547124	RSPO Principles & Criteria for Sustainable Palm Oil Production; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	01/12/2026
MSPO 718818	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	18/12/2024

### 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
Melalap Palm Oil Mill	14th KM, Jalan Tenom-Keningau, P.O. Box 205, 89908 Tenom, Sabah, Malaysia	5° 13' 59.00" N	115° 59' 15.40" E
Melalap Estate	14th KM, Jalan Tenom-Keningau, P.O. Box 205, 89908 Tenom, Sabah, Malaysia	5° 12' 53.90" N	115° 58' 35.20" E
Sapong Estate	14th KM, Jalan Tenom-Keningau, P.O. Box 205, 89908 Tenom, Sabah, Malaysia	5° 03' 53.20" N	115° 56' 56.90" E

### 1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Melalap Estate	1,241.48	88.29	890.60	2,220.37	55.91
Sapong Estate	2,155.81	45.72	1,215.74	3,417.27	63.09
<b>Total (ha)</b>	<b>3,397.29</b>	<b>134.01</b>	<b>2,106.34</b>	<b>5,637.64</b>	

### 1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Melalap Estate	168.51	371.88	-	701.09	-	1,072.97	168.51

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

Sapong Estate	242.58	801.26		1,111.97		1,913.23	242.58
<b>Total (ha)</b>	<b>411.09</b>	<b>1,173.14</b>	<b>-</b>	<b>1,813.06</b>	<b>-</b>	<b>2,986.20</b>	<b>411.09</b>

### 1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Mar 2024 - Feb 2025)	Actual (Sept 2023 - Sep 2024)	Forecast (Mar 2024 - Feb 2025)
Melalap Estate	16,477.81	14,562.61	11,995.18
Sapong Estate	28,763.72	24,001.12	20,150.00
<b>Total (mt)</b>	<b>45,891.53</b>	<b>38,563.73</b>	<b>32,145.18</b>

### 1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Mar 2024 - Feb 2025)	Actual (Sept 2023 - Sep 2024)	Forecast (Mar 2024 - Feb 2025)
WXXX MXXXXXXXXX Enterprise	-	652.44	-
JXXXX SXXXX	-	587.32	-
AXXX SXXXX CXXXXXX	-	128.70	-
<b>Total (mt)</b>	<b>-</b>	<b>1,368.46</b>	<b>-</b>

### 1.9 Certified Tonnage

<b>Mill Capacity: 25 MT/hr</b>  <b>SCC Model: MB</b>	Estimated (Mar 2024 - Feb 2025)	Actual (Sept 2023 - Sep 2024)	Forecast (Mar 2024 - Feb 2025)
	FFB	FFB	FFB
	45,891.53	38,563.73	32,145.18
	CPO (OER: 21.45%)	CPO (OER: 21.04%)	CPO (OER: 21.79%)
	9,845.77	8,113.81	7,004.44
	PK (KER: 4.72%)	PK (KER: 4.77%)	PK (KER: 4.65%)
	2,166.08	1,839.49	1,494.76

### 1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
8,113.81	-	-	6,331.20	-	6,331.20

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

<b>1.11 Actual Sold Volume (PK)</b>					
<b>PK (mt)</b>	<b>MSPO Certified</b>	<b>Other Schemes Certified</b>		<b>Conventional</b>	<b>Total</b>
		<b>ISCC</b>	<b>RSPO</b>		
1,839.49	-	-	567.90	1,213.84	1,781.74

## MSPO Public Summary Report

### Revision 2 (Nov 2021)

## Section 2: Assessment Process

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

### Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 07-10/10/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the SD Guthrie Melalap Palm Oil Mill and its supply bases (Melalap Estate & Sapong 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 were 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 reassessment are detailed in Section 4.2.

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

# MSPO Public Summary Report Revision 2 (Nov 2021)

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

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Re- Certification)	Year 2 (ASA1_1)	Year 3 (ASA1_2)	Year 4 (ASA1_3)	Year 5 (ASA1_4)
Melalap Palm Oil Mill	✓	✓	✓	✓	✓
Melalap Estate	✓	✓	✓	✓	✓
Sapong Estate	✓	✓	✓	✓	✓

**Tentative Date of Next Visit: October 6, 2025 - October 10, 2025**

**Total No. of Mandays: 11 Mandays**

## 2.1 BSI Assessment Team

Team Member Name	Role	Qualifications
Nor Halis Abu Zar (NHA)	Team Leader	<p><b>Education:</b> 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><b>Work Experience:</b> 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 MS 2530:2013 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><b>Training attended:</b> He has completed RSPO P&amp;C Lead Auditor Course in Oct 2020, Refresher RSPO P&amp;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, , EMS 14001:2015 Lead Auditor Course in August 2024, IMS (ISO 9001:2015 &amp; ISO 14001:2015) Lead Auditor Course, HCV &amp; HCS Training in August 2022, MSPO 2530:2013 Lead Auditor Course in February 2019, , MSPO SCCS Auditor in February 2019 and also trained in SMETA Requirement Training on May 2021.</p> <p><b>Aspect covered in this audit:</b></p>



# MSPO Public Summary Report

## Revision 2 (Nov 2021)

		<input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <b>Language proficiency:</b> Fluent in both verbal/written Bahasa Malaysia and English Language.
Amir Bahari (AB)	Team Member	<b>Education:</b> He obtained qualification in B.Sc. (Hons) Chemistry USM 1985 & Diploma in Palm Oil Milling Tech/Management MPOB 1996. <b>Work Experience:</b> He has been in the plantations industry for 30 years, among others managing rubber factories, palm oil mills and estates. During the tenure of employment, he has been trained as an auditor in ISO 9001, ISO 14001, OHSAS 18001 & also RSPO. He has accumulated 718 man-days todate in the auditing profession after ending career in the plantation industry. <b>Training attended:</b> Fundamental and auditing in ISO 9001, ISO 14001, OHSAS 18001, MSPO & also RSPO LA Assessor Course. <b>Aspect covered in this audit:</b> <input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental <b>Language proficiency:</b> Fluent in both verbal/written Bahasa Malaysia and English Language.
Ahzahar Amir (AA)	Team member	<b>Education:</b> He holds a Bachelor of Science Bio-industry (Hons) from University Putra of Malaysia and Diploma in Planting Industry Management from MARA Institute of Technology. <b>Work Experience:</b> He started his career in oil palm industry as Trainee Manager at FELCRA Berhad in 1983 and pursued his career with Malaysian Palm Oil Board (MPOB) for 22 over years before joining Tradewinds Plantation Berhad for 10 years as an Estate Manager prior to retirement in year 2016. All together he has more than 32 over years of experience in oil palm industry Has been with MSPO certification since year 2017 as freelance Auditor/Lead Auditor with various certification bodies. <b>Training attended:</b> He has successfully obtained competency of Lead Auditor courses for the followings: <ul style="list-style-type: none"> <li>Malaysian Sustainable Palm Oil - MSPO 2530:2013</li> <li>MSPO Certification Scheme Document - MS 2530:2022</li> <li>IRCA Certified Quality Management System (ISO 9001:2015)</li> <li>Exemplar Global Certified Integrated Management System (IMS) (ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018)</li> <li>He has also obtained ISO 370001:2016 Lead Auditor competency certificate in year 2020 conducted by SIRIM QAS International.</li> </ul>

## MSPO Public Summary Report

### Revision 2 (Nov 2021)

		<b>Aspect covered in this audit:</b> <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <b>Language proficiency:</b> Fluent in both verbal/written Bahasa Malaysia and English Language.
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## 2.2 Impartiality and conflict of interest

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

## 2.3 Accompanying Persons

No.	Name	Role
	N/A	

## 2.4 Assessment Plan

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

Date	Time	Subjects	NHA	AB	AA
Sunday, 06/10/2024	-	Travelling from Kuala Lumpur to Kota Kinabalu to Keningau.	√	√	√
Monday, 07/10/2024 <b>Melalap POM</b>	08:30 - 09:00	Opening Meeting <ul style="list-style-type: none"> <li>Presentation by BSI Lead Auditor - introduction of team member and assessment agenda</li> <li>Confirmation of assessment scope and finalizing audit scope</li> </ul>	√	√	√
	09:00 - 12:30	Mill Assessment: Plant visit, FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, etc.	√	√	√
	12:30 - 13:30	Lunch break	√	√	√
	13:30 - 16:30	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.	√	√	√

# MSPO Public Summary Report

## Revision 2 (Nov 2021)

Date	Time	Subjects	NHA	AB	AA
	16:30 - 17:00	Interim closing meeting	✓	✓	✓
Tuesday, 08/10/2024 <b>Sapong Estate</b>	09:00 - 12:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	✓	✓	✓
	12:30 - 13:30	Lunch break	✓	✓	✓
	13:30 - 16:30	Document Review (MS2 530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting	✓	✓	✓
	16:30 - 17:00	Interim closing meeting	✓	✓	✓
Wednesday, 09/10/2024 <b>Sapong Estate &amp; Melalap Estate</b>	09:00 - 12:30	Continue Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.)	✓	✓	✓
	12:30 - 13:30	Lunch break & Travel to Melalap Estate	✓	✓	✓
	13:30 - 16:30	Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting	✓	✓	✓
	16:30 - 17:00	Interim closing meeting	✓	✓	✓
Thursday, 10/10/2024 <b>Melalap Estate</b>	09:00 - 12:30	Estate assessment: Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	✓	✓	✓

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

Date	Time	Subjects	NHA	AB	AA
	12:30 - 13:30	Lunch break	√	√	√
	13:30 - 16:00	Continue Document Review (MS 2530:2013 Part 3): P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services, P6: Best practices, P7: Development of New Planting	√	√	√
	16:00 - 17:00	Audit Team Discussion and Closing Meeting	√	√	√
Friday 11/10/2024	-	Audit Team Travel Back to Kuala Lumpur	√	√	√

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

### Section 3: Assessment Findings

#### 3.1 Details of audit results

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

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

#### 3.2 Details of Nonconformities and Opportunity for improvement

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

During the assessment there were Zero (0) Major & One (1) Minor nonconformities and One (1) OFI raised. The SD Guthrie Berhad Melalap POM 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 #:	2559870-202410-N1	Issue Date:	10/10/2024	
Due Date:	Next Assessment	Date of Closure:	Open	
Area/Process:	Sapong Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor	
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.			
Statement of Nonconformity:	The SOCSO contribution was not made in accordance with the prescribed table.			
Objective Evidence:	During document verification at Sapong Estate, it was discovered that contractor PXXXXXXX AXXXX made an incorrect SOCSO deduction. The sample reviewed was from August 2024, with the details provided below:			
	Employees NRIC	Salary	SOCSSO Deduction	As Per SOCSO Contribution Table
	750306-XX-XXXX	RM 969.60	RM 5.25	RM 4.75
	970603-XX-XXXX	RM 1,500.57	RM 7.25	RM 7.75
Corrections:	Adjustment of Deductions: The incorrect deductions for both employees should be corrected to align with the SOCSO contribution table: For employee 750306-XX-XXXX, adjust the SOCSO deduction from RM 5.25 to RM 4.75.			

## MSPO Public Summary Report

Revision 2 (Nov 2021)

	For employee 970603-XX-XXXX, adjust the SOCSO deduction from RM 7.25 to RM 7.75. Reimbursement: Ensure that the underpaid amounts are reimbursed to the respective employees SOCSO's contribution by salary this this month of October 2024.
<b>Root cause analysis:</b>	The main reason for this issue is that Estate Management lacks effective communication with the contractor. They have provided training and advice only verbally, without any written documentation to support these interactions.
<b>Corrective Actions:</b>	Review and Update Payroll Procedures: Conduct a thorough review of the payroll processes to ensure compliance with SOCSO regulations. Update procedures to include checks for accuracy in deductions. Training for Payroll Staff: Implement training sessions for payroll staff to enhance their understanding of SOCSO contributions and ensure proper application of the deduction rates. Regular Monitoring: Establish a routine monitoring process to review SOCSO deductions monthly, ensuring ongoing compliance and accuracy in future payroll submissions. By addressing these issues and implementing corrective actions, the contractor can prevent similar discrepancies from occurring in the future.
<b>Assessment Conclusion:</b>	The CAP is accepted, further verification will be conducted in the next audit.

Opportunity For Improvement			
<b>Ref:</b>	2559870-202410-I1	<b>Clause:</b>	MSPO 2530 Part 3: 4.4.6.1
<b>Area/Process:</b>	Sapong Estate		
<b>Objective Evidence:</b>	Awareness training on Chemical Handling (Relabeling) has been conducted for the year 2024. Training record was sighted. However, awareness among new workers joined could be further improved.		

Noteworthy Positive Comments	
1.	Good relationship being maintained with surrounding communities and stakeholders.
2.	Good commitment from the management on maintaining the certification.
3.	Good all-in round knowledge in handling the audit.

## 3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
<b>NCR Ref #:</b>	2388366-202309-M1	<b>Issue Date:</b>	07/09/2023
<b>Due Date:</b>	Next Surveillance	<b>Date of Closure:</b>	06/12/2023
<b>Area/Process:</b>	Sapong Estate	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 3: 4.5.4.2 Major

## MSPO Public Summary Report

Revision 2 (Nov 2021)

<b>Clause Requirements:</b>	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.
<b>Statement of Nonconformity:</b>	The action plan for the waste/pollution plan was not effectively implemented.
<b>Objective Evidence:</b>	During the visit to the Spraying Operations, it was identified that the tractor used to transport workers had extensive leakage of hydraulic oil at the engine. It was found that there was no oil tray placed for mitigating measures. Furthermore, it was identified that the tractor was inspected by the driver, most recent dated September 2023 stating that tractor was in good condition. This did not reflect the actual condition of the tractor thus the effectiveness of the Tractor Inspection Checklist is deemed to be inadequate.
<b>Corrections:</b>	<ol style="list-style-type: none"> <li>1. Estate has stop using the said tractor and replaced with other good condition tractor.</li> <li>2. Tray will be carried in the tractor for standby purpose in case of emergency (oil leakage).</li> </ol>
<b>Root cause analysis:</b>	<ol style="list-style-type: none"> <li>1. Lack of monitoring by management on the outcome of the Tractor Inspection Checklist after completion by the drivers especially on oil leakage issues.</li> <li>2. There was no follow-up plan in place to evaluate the understanding of the driver on the requirements to mitigate leakage from tractors and the importance of vehicle inspection after briefing has been conducted.</li> </ol>
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. All related tractor's driver, mandores and staff will be briefed on their responsibility to ensure effectiveness of tractor inspection in order to minimize risk of oil leakage incident in the operation area.</li> <li>2. Management will put in place the follow up plan to evaluate and ensure workers understanding in mitigating leakage of oil/lubricant.</li> <li>3. Management to assign mandore/staff in charge to inspect the tractors periodically to ensure that the implementation of the Tractor Inspection Checklist is in place and reflects the actual condition of the tractors.</li> <li>4. Enforcement of e-SIME+ System as platform for any non-conforming practices reporting for further action.</li> </ol>
<b>Assessment Conclusion:</b>	CAP has been accepted. Evidence of CAP implementation has been verified effective to address the issue. Hence, Major NC was closed on 06/12/2023.
<b>Verification Statement</b>	<p>Verified during site visit dated 08/10/2024, the following has been adequately corrected and addressed by the management.</p> <ol style="list-style-type: none"> <li>1. Field visit at Block 20A– spraying activity. The operator of tractor in operation has bring along containment tray to prevent if leakages occur during parking.</li> <li>2. Briefing conducted dated 14/10/2023 – Pengurusan sisa terjadual dan pengendalian bahan kimia</li> <li>3. Tractor Integrity Checklist – daily inspection – TC 011 dated 13/09/2024.</li> </ol> <p>Thus, Major NC was remained closed.</p>

Non-Conformity Report			
<b>NCR Ref #:</b>	2388366-202309-M2	<b>Issue Date:</b>	07/09/2023
<b>Due Date:</b>	06/12/2023	<b>Date of Closure:</b>	06/12/2023

# MSPO Public Summary Report

## Revision 2 (Nov 2021)

<b>Area/Process:</b>	Sapong Estate	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 3: 4.4.4.2 (i) Major
<b>Clause Requirements:</b>	The occupational safety and health plan shall cover the following: 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.		
<b>Statement of Nonconformity:</b>	The requirement was not effectively implemented.		
<b>Objective Evidence:</b>	Verified the First Aid Box at the Estate Nursery to have insufficient items as stated in the inventory list. The first aid box did not have item number 14, Dettol Solution. Further verification on the First Aid Box monitoring for the Nursery was done on 15/08/2023 stating that all items were sufficient.		
<b>Corrections:</b>	The Dettol solution immediately place in the first aid box at the estate nursery.		
<b>Root cause analysis:</b>	<ol style="list-style-type: none"> <li>1. Lack of monitoring by Estate management in ensuring that all items are sufficient in the First Aid Box as per first aid inventory list.</li> <li>2. There was no follow-up plan in place to evaluate the understanding of the first aid holder on the requirements to record usage of first aid item for tracking purpose after briefing has been conducted.</li> </ol>		
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Refresher training will be conducted to all first aid holder by MA on the requirement to maintain record of first aid item usage for tracking and replacement purpose include the training evaluation to ensure understanding of the first aid holder.</li> <li>2. Estate management to include an agenda on the monitoring of First Aid Boxes during OSH Meeting.</li> <li>3. Enforcement of e-SIME+ System as platform for any non-conforming practices reporting for further action.</li> </ol>		
<b>Assessment Conclusion:</b>	CAP has been accepted. Evidence of CAP implementation has been verified effective to address the issue. Hence, Major NC was closed on 06/12/2023.		
<b>Verification Statement</b>	<p>The following was verified during the audit;</p> <p>Refresher training will be conducted to all first aid holder by MA on the requirement to maintain record of first aid item usage for tracking and replacement purpose include the training evaluation to ensure understanding of the first aid holder.</p> <p>Verification</p> <p>Training in relation to the First Aid was made in both estates i.e Melalap Estate dated 07/03/2024 and Sapong Estate on 06/03/2024 under subject titled "First Aid Kit &amp; ERP handling".</p> <p>Estate management to include an agenda on the monitoring of First Aid Boxes during OSH Meeting.</p> <p>Verification</p> <p>Both the estates had included an agenda on the monitoring of First Aid Boxes during OSH Meeting. The dates of meeting as sighted in Melalap Estate – 12/09/2024, 18/06/2024 and Sapong Estate – 11/09/2024, 13/06/2024. The agenda discussed as listed below</p> <ol style="list-style-type: none"> <li>i. Lapuran Pemakaian PPE</li> <li>ii. Lapuran Prestasi ESH/Kesihatan</li> </ol>		



## MSPO Public Summary Report

### Revision 2 (Nov 2021)

	<p>iii. Lapuran Latihan &amp; SOP/HIRARC</p> <p>iv. Objektif KKP &amp; Program</p> <p>v. Lapuran Peti Kecemasan</p> <p>vi. Lapuran Pematuhan Akta/ Undang-Undang</p> <p>vii. Lapuran Pematuhan Oleh Kontraktor</p> <p>viii. Lapuran Statistik Kemalangan</p> <p>ix. Lapuran Pemeriksaan Tempat Kerja</p> <p>x. Lapuran Kesihatan &amp; Kawasan Perumahan</p> <p>Enforcement of e-SIME+ System as platform for any non-conforming practices reporting for further action.</p> <p>Verification</p> <p>This is being practiced and both the Estates discussed in the OSH meeting on the Sime Card no of reporting i.e.</p> <p>i. Sapong Estate - Mac 2024 – May 2024 total of 665 cards.</p> <p>ii. Melalap Estate – June 2024 to August 2024 total of 1903 cards</p> <p>Workers and staff were made aware of these practices during ad-hoc briefing and also during the morning muster. Sighted training Melalap Estate subject on e-SIME System - 27/03/2024 and Sapong Estate – 21/09/2024.</p> <p>Thus, Major NC was remained closed.</p>
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Non-Conformity Report			
<b>NCR Ref #:</b>	2388366-202309-N1	<b>Issue Date:</b>	07/09/2023
<b>Due Date:</b>	Next Surveillance	<b>Date of Closure:</b>	10/10/2024
<b>Area/Process:</b>	Sapong Estate	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 3: 4.5.3.3 Minor
<b>Clause Requirements:</b>	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.		
<b>Statement of Nonconformity:</b>	The requirement was not effectively implemented.		
<b>Objective Evidence:</b>	During site visit at the SW Store of Sapong Estate, it was found that SW Items Old Batteries which was generated on 01/06/2023 was wrongly labelled as SW409. It was not in line with Waste Management Procedures for Upstream Malaysia with reference number SD/SDP/GSD/HSE/0522/01 dated May 2022 Section 2.0 i.e SW102/ 103 for Batteries.		
<b>Corrections:</b>	To immediately replace the old batteries labelling from SW409 to SW102.		
<b>Root cause analysis:</b>	<ol style="list-style-type: none"> <li>1. Lapses in ensuring Competent Person availability (after the transfer of the Competent Persons to other estates) including to conduct effective workplace inspection to ensure that the Scheduled Waste Management labelling/handling is in place in accordance to the procedures.</li> <li>2. Lapses in enforcement and monitoring of any non-compliant practices on scheduled waste management.</li> </ol>		

# MSPO Public Summary Report

## Revision 2 (Nov 2021)

<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. To put in place a proper human resource plan for Competent persons to ensure that relevant Competent Persons (e.g. CEPsWAM etc) is always made available for the estate.</li> <li>2. In the absence of Competent Person, a trained PIC is assigned to undertake the workplace inspection at the Scheduled Waste Store to ensure that the Scheduled Waste Management is in place in accordance to the procedures.</li> <li>3. Enforcement of e-SIME+ System as platform for any non-conforming practices reporting for further action.</li> </ol>
<b>Assessment Conclusion:</b>	CAP has been accepted. Evidence of CAP implementation effectiveness to be verified during next assessment.
<b>Verification Statement</b>	<p>During the site visit and interview with PIC, sighted and verified the followings:</p> <ol style="list-style-type: none"> <li>1. The management has appointed Mr. Zazmir bin Sihi, a competent CePSWAM responsible with all related waste management (Cert Serial No: 2023/000452)</li> <li>2. Verified during site observation at SW store, all related scheduled waste is properly and correctly labelled.</li> </ol> <p>Thus, Minor NC was effectively closed.</p>

Non-Conformity Report			
<b>NCR Ref #:</b>	2388366-202309-N2	<b>Issue Date:</b>	07/09/2023
<b>Due Date:</b>	10/10/2024	<b>Date of Closure:</b>	10/10/2024
<b>Area/Process:</b>	Sapong Estate	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 3: 4.5.3.5 Minor
<b>Clause Requirements:</b>	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.		
<b>Statement of Nonconformity:</b>	The requirement was not effectively implemented.		
<b>Objective Evidence:</b>	There was presence of domestic waste being improperly dumped at a corner of the line site near children playschool (Tabika). This condition was earlier verified in contrary during the management line site inspection. The issues were highlighted by the VMO during the biweekly visits to the estate in June 2023 (VMO visit report dated 27/06/2023) and July 2023 (VMO visit report dated 26/07/2023). During August VMO visit (VMO visit report dated 29/08/2023), issue no longer highlighted in his report, however the issue raised to ensure no recurrence of issue.		
<b>Corrections:</b>	Estate has immediately cleared the improperly dumped domestic waste at the stated area and disposed accordingly at designated area.		
<b>Root cause analysis:</b>	Lack of monitoring on housing inspection by PIOA/MA and the relevant issues on housing were not brought up for further actions by the management.		
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Briefing to all workers on the responsibility to ensure proper domestic waste disposal.</li> <li>2. Installation signboard prohibition of improper domestic waste disposal by Management at the identified area.</li> <li>3. Weekly housing inspection by Person In charge of Accommodation PIOA/MA will be supported by quarterly Employee Welfare Committee (EWC) joint inspection and outcome of the findings will be discussed in the quarterly EWC meeting.</li> </ol>		

# MSPO Public Summary Report

## Revision 2 (Nov 2021)

<b>Assessment Conclusion:</b>	CAP has been accepted. Evidence of CAP implementation effectiveness to be verified during next assessment.
<b>Verification Statement:</b>	<p>During the site visit at the Sapong Estate and interview with PIC, verified the followings:</p> <ol style="list-style-type: none"> <li>1. The management has conducted briefing on waste management dated 07/08/2024.</li> <li>2. A signboard was erected at the housing complex related to awareness of domestic waste disposal.</li> <li>3. Latest weekly inspection report dated dd/mm/yyyy verified no evidence of such domestic waste improperly dump instead being directly disposed to the estate landfill area.</li> </ol> <p>Thus, Minor NC was effectively closed.</p>

Opportunity For Improvement			
<b>Ref:</b>	2388366-202309-I1	<b>Clause:</b>	MSPO 2530 Part 4: 4.4.5.13
<b>Area/Process:</b>	Melalap Palm Oil Mill		
<b>Objective Evidence:</b>	The letter of appointment as SPIEU representatives among elected SPIEU members could be improved further to avoid being misled.		
<b>Verification Statement</b>	Sighted appointment letter for Sabah Plantation Industry Employees Union (SPIEU) for Melalap POM undersigned by Secretary General of SPIEU dated 08/02/2024. Sighted evidence for representative for Melalap POM, Sapong Estate and Melalap Estate. The name for representative for Tenom Division.		

### 3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2251252-202209-M1	4.4.4.2 (e) Part 3: Major	22/09/2022	Closed on 24/10/2022
2251252-202209-N1	4.3.2.3 Part 3: Minor	22/09/2022	Closed on 07/09/2023
2251252-202209-N2	4.4.5.11 Part 3: Minor	22/09/2022	Closed on 07/09/2023
2251252-202209-N3	4.4.4.2 (d) Part 4: Minor	22/09/2022	Closed on 07/09/2023
2251252-202209-N4	4.4.5.4 Part 4: Minor	22/09/2022	Closed on 07/09/2023
2251252-202209-N5	4.5.1.2 Part 4: Minor	22/09/2022	Closed on 07/09/2023
2388366-202309-M1	4.5.4.2 Part 3: Major	07/09/2023	Closed on 06/12/2023
2388366-202309-M2	4.4.4.2 (i) Major	07/09/2023	Closed on 06/12/2023
2388366-202309-N1	4.5.3.3 Part 3: Minor	07/09/2023	Closed on 10/10/2024
2388366-202309-N2	4.5.3.5 Part 3: Minor	07/09/2023	Closed on 10/10/2024
2559870-202410-N1	4.4.5.4 Part 3: Minor	10/10/2024	Open

## MSPO Public Summary Report

### Revision 2 (Nov 2021)

### 3.5 Issues Raised by Stakeholders

IS #	Description
1	<b>Issues:</b> Contractors (SXXX EXXXXXXXX) Contract agreement detailing all term has been signed by both parties and confirmed that stakeholders understand content of the agreement. Payment has been made normally with period around 7-10 days after invoice submitted. Due to new Minimum Wages Order 2022 and increase of other cost, contractors hope the contract price could be increase. No other issues raised.
	<b>Management Responses:</b> The management noted with the respond and will try to improve in the future.
	<b>Audit Team Findings:</b> No further action needed.
2	<b>Issues:</b> School (SK PXXXXXX) School representatives appreciate on the contribution and support given by the estate management. No other issue raised.
	<b>Management Responses:</b> The management will continue to contribute on local and community development.
	<b>Audit Team Findings:</b> No further action needed.
3	<b>Issues:</b> Villagers Representative (Kampung MXXXXXX & Kampung SXXXXX AXXX) Villagers representative appreciate on the contribution and support given by the estate management. No other issue raised.
	<b>Management Responses:</b> The management will continue to contribute on local and community development.
	<b>Audit Team Findings:</b> No further action needed.
4	<b>Issues:</b> Union Representative (SPIEU) The estates management support any activities conducted and persuade any workers to join any Union as per mentioned in their own policy. Good relationship and easy to communicate with the management on any issues arise. No other issues raised.
	<b>Management Responses:</b> The management will maintain good relationship and frequently communicate with stakeholders through all channel available.
	<b>Audit Team Findings:</b> No further action needed.
5	<b>Issues:</b> Worker's representatives Sample of local and foreign workers has been interviewed. As per interview, there are no issues has been raised. Policy and procedure have been communicated to all workers. Salary payment is in line with local regulations. All workers interviewed satisfied with accommodation provided by the company.
	<b>Management Responses:</b> The management noted with the respond and will continue provide adequate housing and amenities to workers.

## MSPO Public Summary Report



### Revision 2 (Nov 2021)

	<b>Audit Team Findings:</b> No further action needed.
6	<b>Issues:</b> Gender Committee Representatives No sexual harassment or violence case reported during the time of assessment. They are aware of the function of the committee and informed that no discrimination from the management regardless of gender.
	<b>Management Responses:</b> The management noted with the respond and will continue provide awareness to workers.
	<b>Audit Team Findings:</b> No further action needed.

### 3.6 List of Stakeholders Contacted

<b>Government Officer:</b> School – SK PXXXXXX	<b>Community/neighbouring village:</b> Kampung MXXXXXX Kampung SXXXX XXXX
<b>Suppliers/Contractors/Vendors:</b> SXXX EXXXXXXXX	<b>Worker's Representative/Gender Committee:</b> Union Representative Local Workers Foreign Workers Gender Committee

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

<b>Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings</b>	
Based on the findings during the assessment SD Guthrie Berhad Melalap POM Certification Unit complies with the <i>MS 2530-3:2013</i> and <i>MS 2530-4:2013</i> . It is recommended that the certification of SD Guthrie Berhad Melalap POM Certification Unit is continued.	
<b>Acknowledgement of Assessment Findings</b>	<b>Report Prepared by</b>
<b>Name:</b> SHYLAJA DEVI VASUDEVAN NAIR	<b>Name:</b> NOR HALIS ABU ZAR
<b>Company name:</b> SD GUTHRIE BERHAD	<b>Company name:</b> BSI SERVICES MALAYSIA SDN BHD
<b>Title:</b> Head, Sustainability Compliance Unit	<b>Title:</b> CLIENT MANAGER
<b>Signature:</b>  <b>Date:</b> 25/11/2024	<b>Signature:</b>  <b>Date:</b> 04/11/2024

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

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

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.1 Principle 1: Management commitment &amp; responsibility</b>			
<b>Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy</b>			
<b>4.1.1.1</b>	A policy for the implementation of MSPO shall be established. <b>- Major compliance -</b>	SD Guthrie Berhad 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
<b>4.1.1.2</b>	The policy shall also emphasize commitment to continual improvement. <b>- Major compliance -</b>	SD Guthrie Berhad has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> <li>• Promoting good governance and transparency</li> <li>• Contributing to a better society</li> <li>• Minimizing environmental harm</li> <li>• Delivering sustainability quality.</li> </ul> The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> <li>• Responsible Agriculture Charter</li> <li>• Human Rights Charter</li> </ul>	Complied
<b>Criterion 4.1.2 – Internal Audit</b>			
<b>4.1.2.1</b>	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for	SD Guthrie Berhad has established an Internal Audit Procedure under Document number SDP/GSD/SCU/IAP, Revision 04, dated April 2024.	Complied

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

Criterion / Indicator		Assessment Findings			Compliance									
	further improvement. <b>- Major compliance -</b>	According to this procedure, internal audits are scheduled to be conducted annually. The estates have adhered to this requirement by consistently performing internal audits each year. Records, including internal audit reports that confirm this compliance, are available for verification as detailed below. <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Sapong</td><td>25/07/2024</td><td>11 Major NC</td></tr><tr><td>Melalap</td><td>24/07/2024</td><td>10 Major NC 1 OFI</td></tr></table>			Estate	Date of internal audit	Internal Audit Results	Sapong	25/07/2024	11 Major NC	Melalap	24/07/2024	10 Major NC 1 OFI	
Estate	Date of internal audit	Internal Audit Results												
Sapong	25/07/2024	11 Major NC												
Melalap	24/07/2024	10 Major NC 1 OFI												
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. <b>- Major compliance -</b>	SD Guthrie Berhad has established the Internal Audit Procedure, identified by Document number SDP/GSD/SCU/IAP, Revision 04, dated April 2024. In line with this procedure, internal audits are scheduled to be conducted annually. The root causes, corrections, corrective action plans, and evidence for closing the non-conformities are available for review as per the audit. This information can be accessed through the Sustainability Certification Online Tracking System (SCOTS).			Complied									
4.1.2.3	Report shall be made available to the management for their review. <b>- Major compliance -</b>	The internal audit findings were properly documented and presented for management review. The estate promptly resolved all findings within the specified timeframe, demonstrating their responsiveness. The report was also discussed during the Management Review Meeting.			Complied									



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

Criterion / Indicator		Assessment Findings	Compliance									
Criterion 4.1.3 – Management Review												
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>The internal audit report was documented and made accessible for management review. As evidence of compliance, all findings from the internal audit were addressed by the estate within the acceptable timeframe. Additionally, SD Guthrie Berhad has implemented Standard Operating Procedures (SOP) for Management Review, as detailed in the Standard Operating Manual, Sub-Section 5.6, dated 25/05/2015. According to this SOP, management reviews must be conducted at least once annually.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Date of management review</td></tr><tr><td>Sapong</td><td>25/07/2024</td><td>25/09/2024</td></tr><tr><td>Melalap</td><td>24/07/2024</td><td>25/09/2024</td></tr></table> <p>The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"><li>1. Introduction by Chairman</li><li>2. Results of internal audits covering RSPO MSPO</li><li>3. Customer feedbacks</li><li>4. Process performance and product conformity</li><li>5. Status of preventive and corrective action</li><li>6. Follow up action from previous Management Review</li><li>7. Changes that could affect the management system</li><li>8. Recommendation for improvement</li><li>9. Complaints and grievances</li><li>10. Improvement of the effectiveness of the management system and process</li><li>11. Resource needs</li></ol>	Estate	Date of internal audit	Date of management review	Sapong	25/07/2024	25/09/2024	Melalap	24/07/2024	25/09/2024	Complied
Estate	Date of internal audit	Date of management review										
Sapong	25/07/2024	25/09/2024										
Melalap	24/07/2024	25/09/2024										

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

Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.1.4 – Continual Improvement</b>			
<b>4.1.4.1</b>	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p><b>- Major compliance -</b></p>	<p>The SOU 27 audited estates have established the action plan for continual improvement emphasizing the main social and environmental impact as well as the opportunities of the company as verified below:</p> <p>Sapong Estate &amp; Melalap Estate</p> <ul style="list-style-type: none"> <li>▪ Document: Continual improvement Plan 2024</li> <li>▪ Effective date: January 2024</li> </ul> <p>Among others, the improvement plan covers the followings:</p> <ul style="list-style-type: none"> <li>▪ Social <ol style="list-style-type: none"> <li>1. Social dialogue with workers representative – monthly</li> <li>2. Gender committee meeting – Quarterly</li> <li>3. Organize sports day and appreciation dinner workers – Annually</li> <li>4. Stakeholders meeting – Annually</li> <li>5. SPIEU Meeting – once a year</li> <li>6. Explain grievance channel to stakeholder</li> </ol> </li> <li>▪ Environmental <ol style="list-style-type: none"> <li>1. Leaking/spillage of pesticide during chemical mixing and washing into outside land <ol style="list-style-type: none"> <li>i. To recollect water used and recycled during next premixing</li> <li>ii. Water pump repaired</li> </ol> </li> <li>2. Leaking/spillage lubricant/oil from servicing/parking tractor parking area <ol style="list-style-type: none"> <li>i. To use oil tray to accommodate oil leakage from tractor</li> </ol> </li> </ol> </li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Smoke from vehicle exhaust i.e tractor</p> <p>i. Regular engine maintenance</p> <p>4. Erosion during replanting work</p> <p>i. Riparian reserve 20m to established</p> <p>ii. Do not filled the area more than 25 degrees</p> <p>iii. Marking/signage to be established at slope area &gt;25°</p> <p>iv. LCC Sowing at terrace area</p> <p>Overall, the management of SOU27 has established Social Management Plan with the objectives as follows:</p> <p>1. To review social impacts and to implement plans to mitigate the negative impacts and promote the positive ones</p> <p>2. To ensure compliance to SOP and legal requirement regarding social</p> <p>3. To contribute to local communities' development</p> <p>4. To improve working condition</p>	
<b>4.1.4.2</b>	<p>The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption.</p> <p><b>- Major compliance -</b></p>	<p>System to improve practice in line with new information and techniques were carried out by the estate management through various programs as documented in the annual training program. The management on receiving this information is responsible to disseminate to the employees.</p> <p>Refer the followings:</p> <ul style="list-style-type: none"> <li>▪ Document 1: 2024 Annual Training Program</li> <li>▪ Document 2: Training records</li> </ul> <p>Sampled evidence:</p> <ul style="list-style-type: none"> <li>- Attending seminars</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		- Field demonstration - Spraying techniques	
<b>4.1.4.3</b>	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. <b>- Major compliance -</b>	Refer to criterion 4.4.6.2 Training and competency, the management has established annual training program and training matrix base on Training procedure established to ensure all employees provided with adequate training, new technology as well as career development with regards to new techniques, new technology or new industry standard. Reference: <ul style="list-style-type: none"> <li>Document 1: Training Procedure</li> <li>Document 2: Training matrix 2024</li> <li>Document 3: Training Program 2024</li> </ul>	Complied
<b>4.2 Principle 2: Transparency</b>			
<b>Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements</b>			
<b>4.2.1.1</b>	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. <b>- Major compliance -</b>	SD Guthrie Berhad has established a Communication Procedure for both internal and external stakeholders, outlined in the Standard Operating Manual (SOM) – External Communication, Appendix 5.5.3.2, version 1, dated 01/04/2008. The company has also developed the "Suara Kami Helpline" platform. Information is provided in both English and Malay and is accessible to stakeholders through notice boards at the mill. Communication is facilitated via Townhall Sessions or External Stakeholders' Meetings, with the most recent external stakeholder meeting held on 07/08/2024.	Complied
<b>4.2.1.2</b>	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental	During the on-site audit, it was observed that management documents related to sustainability such as policies, procedures, social and environmental assessments, and management action plans—were readily available at all estates upon request. Furthermore, global	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
	or social outcomes. <b>- Major compliance -</b>	documents can be accessed through the company's website. However, confidential documents, including financial records and personal information, are not to be disclosed publicly. Estate Managers are tasked with handling all communications and documentation requests that may be shared with the public or stakeholders.	
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			
<b>4.2.2.1</b>	Procedures shall be established for consultation and communication with the relevant stakeholders. <b>- Major compliance -</b>	The management has established a document concerning communication with internal and external stakeholders under the Sustainability Plantation Management System (SPMS). This is detailed in Appendix 5: Flowchart and Procedure for Handling Social Issues, dated 01/11/2008. The document outlines the standard procedures in accordance with the Estate Quality Management System (EQMS) and the Standard Operation Manual (SOM), particularly under Sub-section 5.5: Procedure for Internal and External Communication, which is also dated 01/11/2008, for estate operations.	Complied
<b>4.2.2.2</b>	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. <b>- Minor compliance -</b>	At each operational unit, management has appointed the Assistant Manager as the individual responsible for addressing social issues. This appointment is formalized in an appointment letter that has been approved by the Senior Manager.	Complied
<b>4.2.2.3</b>	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. <b>- Major compliance -</b>	The visited estates have established a comprehensive Stakeholders List, documented for the fiscal year 2024. Stakeholders are categorized into various groups, including Contractors, Vendors/Suppliers, Local Communities, and Other Interested Parties, such as Government Agencies, Schools, Hospitals, and Police Stations. Consultation and communication with these stakeholders are facilitated through written reports and meetings. Any communications, requests, or grievances from external stakeholders are recorded in	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		several ways, including the visit logbook, stakeholders' meeting minutes, the Suara Kami Platform, and the Whistleblowing Channel. Notably, a Stakeholders Meeting was conducted on 07/08/2024, and the minutes of the "Mesyuarat Stakeholder 2024" are available for review as per the audit findings.	
<b>Criterion 4.2.3 – Traceability</b>			
<b>4.2.3.1</b>	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). <b>- Major compliance -</b>	SD Guthrie Berhad has established an SOP for traceability and documented in Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 02, dated January 2024. (Reference document no. SDP/GSD/202401/SCCS. The objective of the procedure is to provide guideline for the estates to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB).	Complied
<b>4.2.3.2</b>	The management shall conduct regular inspections on compliance with the established traceability system. <b>- Major compliance -</b>	Inspection on the compliance of the traceability system is made on daily basis. The respective weighbridge operators key in all the related data into the system and verified by the executive at the end of the day. Sighted the weighbridge records and FFB delivery notes to Melalap Palm Oil Mill as shown below; (Melalap Estate delivers FFB direct to the mill and weight declared is based on the mill weight. i. Supplier: Sapong Estate ii. Product ID: 0001 - FFB A Crop iii. Nett Weight: 10260 kg iv. Delivery date: 30/09/2024 v. Weighbridge ticket no: 110940 vi. D/O no: 05966	Complied

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

Criterion / Indicator		Assessment Findings	Compliance									
		<p>vii. MSPO certificate no: MSPO No. 6685285</p> <p>viii. MSPO certificate validity: 07/03/2023 – 06/03/2028</p> <p>i. Supplier: Melalap Estate</p> <p>ii. Product ID: 0001 - FFB A Crop</p> <p>iii. Nett Weight: 11780 kg</p> <p>iv. Delivery date: 30/07/2024</p> <p>v. Weighbridge ticket no: 110462</p> <p>vi. D/O no: 53061</p> <p>ix. MSPO certificate no: MSPO No 6685285</p> <p>vii. MSPO certificate validity: 07/03/2024 - 13/03/2028</p> <p>Other information includes data such as;</p> <p>i. Total Bunches / Quality / field no</p> <p>ii. Despatch chit serial no</p> <p>iii. MPOB licence no.</p> <p>iv. Grading report for the FFB consignment.</p>										
4.2.3.3	<p>The management should identify and assign suitable employees to implement and maintain the traceability system.</p> <p>- <b>Minor compliance</b> -</p>	<p>Both the estates had appointed the following personnel as the Person In-Charge for Traceability requirements of RSPO, ISCC and MSPO Sustainability Standards, dated respectively and signed by the Senior Manager. Among other the duties include;</p> <ul style="list-style-type: none"><li>Assisting Assistant on Supply Chain Certification System</li><li>Other related issues on SCCS</li></ul> <table><tr><td>Estate</td><td>Person In Charge</td><td>Date</td></tr><tr><td>Melalap</td><td>Senior Assistant</td><td>23/08/2023</td></tr><tr><td>Sapong</td><td>Senior Assistant</td><td>16/05/2024</td></tr></table>	Estate	Person In Charge	Date	Melalap	Senior Assistant	23/08/2023	Sapong	Senior Assistant	16/05/2024	Complied
Estate	Person In Charge	Date										
Melalap	Senior Assistant	23/08/2023										
Sapong	Senior Assistant	16/05/2024										

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

Criterion / Indicator		Assessment Findings	Compliance
		Both letters were sighted and verified.	
<b>4.2.3.4</b>	Records of sales, delivery or transportation of FFB shall be maintained. <b>- Major compliance -</b>	Both the estates delivered the harvested FFB to Melalap Palm Oil Mill. The estates maintained the records of FFB sale/dispatch to the mill. Reviewed the records of FFB dispatch as provided in 4.2.3.2 above. Documented information is captured from the FFB Delivery Notes.	Complied
<b>4.3 Principle 3: Compliance to legal requirements</b>			
<b>Criterion 4.3.1 – Regulatory requirements</b>			
<b>4.3.1.1</b>	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. <b>- Major compliance -</b>	SD Guthrie Berhad has established a mechanism to ensure compliance with legal and other requirements, which is documented in the Estate Quality Management Systems (EQMS) under the Standard Operation Manual distributed to all operating units. The Group Sustainability Department (GSD) and respective operating units are responsible for identifying, managing, updating, and tracking legal requirements as well as monitoring the status of legal compliance. This system is outlined in the ESH Management System Manual under the section "ESH Legal & Other Requirements; Guidelines and Procedures," with Document ID: SD/SDP/GSQM (ESH)/2012, Revision: 0, dated 01/07 2012.  The following licenses and permits were sampled for Melalap and Spong Estates: For Melalap Estate: <ul style="list-style-type: none"> <li>• MPOB Licence no 531977002000: valid until 31/08/2025</li> <li>• Air Compressor no SB PMT 597: valid until 24/10/2025</li> <li>• Majlis Daerah Tenom ref TNM/2024/286: valid until 31/12/2024</li> </ul>	Complied



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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>KPDNKSH ref PS 0000266 -13500L diesel: valid until 09/09/2025</li> <li>JTK Permit Potongan Gaji Ref PMT/113/0077: valid until 07/05/2025</li> <li>JTK Penggajian Pekerja Bukan Pemaustatin Ref TNM/92112/577: valid until 11/03/2025</li> </ul> <p>For Sapong Estate:</p> <ul style="list-style-type: none"> <li>MPOB Licence no 53229-700-2000: valid until 31/08/2025</li> <li>MPOB Licence no 6161640-01-1000 (Nursery): valid until 31/01/2025</li> <li>De Metrology Corporation Ref D 222185: valid until 17/02/2025</li> <li>Majlis Daerah Tenom ref TNM/2024/285: valid until 04/01/2025</li> <li>KPDNKSH ref SB/27/07/00786 -18200L diesel: valid until 26/10/2025</li> <li>Air Compressor no SB PMT 599: valid until 16/10/2025</li> <li>JTK Permit Potongan Gaji Ref PMT/113/0003: valid until 17/01/2025</li> <li>JTK Permit Potongan Gaji Ref PMT/113/0075: valid until 31/03/2026</li> <li>JTK Penggajian Pekerja Bukan Pemaustatin Ref TNM/92112/63: valid until 10/01/2025</li> </ul>	
<b>4.3.1.2</b>	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p><b>- Major compliance -</b></p>	<p>Documented Procedures have been established and implemented; refer to Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. All operating units have Legal &amp; Other Requirements Register (LORR) covering all the necessary regulatory requirements. Refer to legal register dated 02/10/2024 with</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		addition to applicable laws issued and updated by the Group Sustainability Department.	
<b>4.3.1.3</b>	<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><b>- Major compliance -</b></p>	<p>A documented procedures have been established and implemented; (Reference Estate/Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008). All legal requirements are documented in the Legal and Other Requirement Register LORR.</p> <p>Compliance to each applicable law and regulation is monitored by the operating unit. The legal register at the estate were reviewed/updated on a yearly basis / as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the estates undersigned by the higher management. The document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management. The latest review was dated 02/10/2024 to include new updates as listed below.</p> <ul style="list-style-type: none"> <li>• 01/06/2024 – Poison (Amendment) Act 2022</li> <li>• 01/06/2024 – Occupational Safety and Health (Amendment) Act 2022</li> <li>• 01/06/2024 – Occupational Safety and Health (Plant Requiring Certificate of Fitness) Reg 2024</li> <li>• 01/06/2024 – Energy Commission of Sabah (Amendment) Enactment 2024</li> <li>• 01/06/2024 – Electrical Supply Enactment 2024.</li> <li>• 19/08/2024 – Environmental Quality (Amendment) Act 2024</li> <li>• 09/09/2024 – Immigration Act 1959/63</li> <li>• 23/09/2024 – Income Tax ((Amendment) Act 2024</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance									
		<ul style="list-style-type: none"><li>23/09/2024 – Personal Data Protection (Amendment) 2024</li><li>23/09/2024 – Employees Social Security (Amendment) Act 2024</li><li>23/09/2024 – Employment Insurance System (Amendment) Act 2024</li></ul>										
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. <b>- Minor compliance -</b>	<p>Tracking system are available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office. 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. Both estates had appointed respective personnel as Person Responsible for Legal Compliance as per appointment Letter dated respectively signed by the Senior Manager responsible for both the estates.</p> <table><tr><td>Estate</td><td>Person In Charge</td><td>Date</td></tr><tr><td>Melalap</td><td>Senior Assistant</td><td>23/08/2023</td></tr><tr><td>Sapong</td><td>Estate Senior Assistant</td><td>16/05/2024</td></tr></table>	Estate	Person In Charge	Date	Melalap	Senior Assistant	23/08/2023	Sapong	Estate Senior Assistant	16/05/2024	Complied
Estate	Person In Charge	Date										
Melalap	Senior Assistant	23/08/2023										
Sapong	Estate Senior Assistant	16/05/2024										
Criterion 4.3.2 – Lands use rights												
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. <b>- Major compliance -</b>	<p>Both Melalap Estate and Sapong Estate provided clear evidence of their legal ownership or leases through the appropriate legal documents. Melalap Estate holds six land titles that encompass a total area of 2,257.25 hectares, while Sapong Estate possesses eight land titles totaling 4,120.14 hectares. All land titles, including those related to shared areas with smallholders, were made available for verification.</p> <p>The findings indicate that the cultivation activities of these estates have not compromised the land use rights of other users. During the on-site visit, no evidence was found to suggest that oil palm cultivation</p>	Complied									

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

Criterion / Indicator		Assessment Findings	Compliance
		activities had infringed upon the land use rights of others. Verified documentation and consultations with relevant stakeholders confirmed that there have been no land dispute issues involving other land user rights in all estates within SOU 27 since the last audit.	
<b>4.3.2.2</b>	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. <b>- Major compliance -</b>	The management will provide documentation that demonstrates legal ownership, showing that Melalap Estate has six land titles and Sapong Estate has eight land titles. All land titles, including those for shared areas with smallholders, are available for verification. This is supported by the sample of the Melalap Estate land title/country lease (CL) # 2xxxx, which was sighted during the audit.	Complied
<b>4.3.2.3</b>	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. <b>- Major compliance -</b>	The estates have installed boundary markers, which were observed during the visit. These markers are maintained using red and white poles, along with appropriate signage. Additionally, specific locations have been marked and identified with boundary stones to further delineate the property boundaries. Sapong Estate Sample taken for boundary Field 00P1 neighbouring with Smallholders and Field 2018B neighbouring with Kampung MXXXXXXX. Melalap Estate Sample taken for boundary Field 2000B neighbouring with Smallholders and Field P01MA neighbouring with Kampung JXXX SXXXXXXX.	Complied
<b>4.3.2.4</b>	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).	No land disputes have been reported since the last assessment. In the event of any disputes arising in the future, the management has established procedures to effectively address and resolve such cases in accordance with the developed protocols.	N/A

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

Criterion / Indicator		Assessment Findings	Compliance
- Minor compliance -			
<b>Criterion 4.3.3 – Customary rights</b>			
<b>4.3.3.1</b>	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	There is no customary land or negotiated agreements at all the sampled estates.	N/A
<b>4.3.3.2</b>	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. - Minor compliance -	There is no customary land or negotiated agreements at all the sampled estates.	N/A
<b>4.3.3.3</b>	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	There is no customary land or negotiated agreements at all the sampled estates.	N/A
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			
<b>4.4.1.1</b>	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	A Social Impact Assessment (SIA) was conducted from 19-21/05/2015, for SOU 27 Melalap POM and its supply bases by the Social & Environment Projects Unit within the PSQM Department. The assessment methodology included on-site consultations with stakeholders, site observations, and documentation reviews, engaging both internal and external stakeholders such as employees, vendors, local communities, school representatives, and government officials. Key social aspects assessed for their impact from estate operations included:	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>• Social background of employees, including education levels.</li> <li>• Social background of local communities.</li> <li>• Employees' working conditions, focusing on occupational safety and health.</li> <li>• Employees' living conditions, which covered housing infrastructure and amenities.</li> <li>• Company engagements and consultations, including contributions to local communities.</li> </ul> <p>The issues raised by stakeholders were incorporated into a management plan, which has been established, implemented, and continuously monitored by management to track its status and progress. This plan is periodically reviewed, involving both internal and external stakeholders through consultations and meetings. Various sessions of internal stakeholder consultations are conducted, including monthly Social Dialogue sessions. The latest external stakeholder consultation meeting was held on 07/08/2024.</p>	
<b>Criterion 4.4.2:</b> Complaints and grievances			
<b>4.4.2.1</b>	A system for dealing with complaints and grievances shall be established and documented. <b>- Major compliance -</b>	SD Guthrie Berhad has established a robust framework for documenting communications and complaints through various tools, including an Internal Complaint Book, an External Complaint/Feedback Form, and a Communication Book for both internal and external stakeholders. Most complaints received from internal stakeholders, particularly workers, have been related to housing repairs, which were submitted via the OPP Platform. Records indicate that estate management addressed and resolved these issues promptly.	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>The Standard Operating Procedure (SOP) for Grievance Response (Version 2.0, approved on July 18, 2022) outlines the assignment of cases based on specific criteria, each with designated timeframes. According to clause 4.2, it states: "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome, and the case will be considered closed if the workers are still not reachable by the end of this duration."</p> <p>In addition to these measures, complainants have access to the Suara Kami platform, which serves both internal and external stakeholders. The SOP for the Suara Kami Helpline (Version 1, approved on April 15, 2020) specifies that all cases are categorized and must be addressed within defined timeframes for each category: 14 working days for Forced Labour cases, 4 working days for Urgent Non-Forced Labour cases, and 14 working days for Non-Urgent Non-Forced Labour cases. This structured approach ensures timely responses to grievances and enhances overall transparency and accountability within the organization.</p>	
<b>4.4.2.2</b>	<p>The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.</p> <p><b>- Major compliance -</b></p>	<p>Most of complaints made by internal stakeholders among workers were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the Estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblowing platform or can direct file in the complaint book.</p> <p>Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases was categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered closed if the workers are still not reachable by the end of the duration”</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour. Verify there is no complaint received at Suara Kami for Sample Estates. Complaints received at OPP were resolved, agree by both party and in within stipulated timeframe.</p> <p>Sample of complaint record as below:</p> <p>Sapong Estate</p> <ul style="list-style-type: none"> <li>Complainant: SXXXXXXX SXXXXX, Dated 09/07/2024, Issue: Pipe Leaking, Resolved on 10/07/2024</li> <li>Complainant: EXXXXXX BXXXXXXX, Dated 02/08/2024, Issue: Lamp Replacement. Resolved on 05/08/2024</li> <li>Complainant: AXXXXX JXXXX, Dated 02/01/2024, Issue: Lamp Replacement, Resolved on 05/01/2024</li> </ul> <p>Melalap Estate</p> <ul style="list-style-type: none"> <li>Complainant: IXXXX, Dated 23/07/2024, Issue: Toilet Maintenance, Resolved on 24/07/2024</li> <li>Complainant: RXXXXXXXXX, Dated 18/07/2024, Issue: Drain To Repair. Resolved on 22/07/2024</li> </ul>	



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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>Complainant: MXXX SXXXXXX, Dated 03/01/2024, Issue: Lamp Replacement, Resolved on 05/01/2024</li> </ul>	
<b>4.4.2.3</b>	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p><b>- Minor compliance -</b></p>	<p>Most of complaints made by internal stakeholders among employees were related to the housing repair (OPP) which based on the records were taken action and resolved immediately by the POM management. Interview conducted with the workers shows that any complaint was made by them was resolved by the management in accepted timeframe. Sighted the QR code for the OPP Platform is publicly available at each of the living quarters.</p> <p>For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblower platform or can direct file in the complain book. The hotline number and QR Code for Suara Kami is available at mill areas such as at office area, operation area and living quarters.</p>	Complied
<b>4.4.2.4</b>	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p><b>- Minor compliance -</b></p>	<p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 07/08/2024 at Melalap POM. The meeting was attended by people included village head, school representative, OCP supplier, contractor and others. Awareness of complaint and grievance training was conducted for the employees as below:</p> <p>Sapong Estate: 16/07/2024  Melalap Estate: 23/07/2024</p>	Complied
<b>4.4.2.5</b>	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p>	<p>Record review found that previous complaints and requests for the past 24 months were still available.</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
<b>Criterion 4.4.3:</b> Commitment to contribute to local sustainable development			
<b>4.4.3.1</b>	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p>Both Sapong and Melalap Estates have contributed to the local communities through their CSR activities. Examples include the following:</p> <p>Sapong Estate</p> <ul style="list-style-type: none"> <li>Football field for WXXX SXX Sapong Team dated 06/09/2024</li> <li>Transport Assistance for Villagers dated 16/04/2024</li> <li>Assistance for PEMILU (Indonesia Election) dated 29/01/2024</li> </ul> <p>Melalap Estate</p> <ul style="list-style-type: none"> <li>Donation of Rice to workers dated 28/03/2024</li> <li>Maintenance of Tree at SK PXXXXX on 03/04/2024</li> </ul>	Complied
<b>Criterion 4.4.4:</b> Employees safety and health			
<b>4.4.4.1</b>	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>The Group Health, Safety and Environmental HSE Policy had been established and implemented.</p> <p>The policy was signed by the Group Managing Director on 05/5/2022 and displayed prominently on notice boards in English and local language Bahasa Malaysia.</p> <p>The Policy is implemented through the OSH activities by the Site Safety Officers and monitored by OSH Manager from Region and Head Office. Included in the policy is the commitment of the Company to provide and maintain a safe and healthy working environment of its employees &amp; contractors &amp; visitors.</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		Commitment to be responsibilities of both employer & employees.	
<b>4.4.4.2</b>	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> <li>a) A safety and health policy, which is communicated and implemented.</li> <li>b) The risks of all operations shall be assessed and documented.</li> <li>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> <li>• all employees involved shall be adequately trained on safe working practices</li> <li>• all precautions attached to products shall be properly observed and applied</li> </ul> </li> <li>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</li> <li>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</li> <li>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.</li> <li>g) The management shall conduct regular two-way communication with their employees where issues affecting</li> </ul>	<ul style="list-style-type: none"> <li>a) The Occupational Safety and Health Plan covers several key areas. Firstly, the estates established a safety and health policy, which was communicated to employees through training sessions, circulars, and ad hoc briefings at the operating unit levels. These sessions addressed various topics, including safety policies, road safety, zero harm objectives, accident history, precautionary measures, and open discussions. The sessions were supported by slide presentations, emphasizing the importance of prioritizing safety, executing work safely, adhering to all safety rules and regulations, and aiming for zero accidents.</li> <li>b) Secondly, the estates identified and reviewed significant hazards and risks and implemented appropriate control measures. The Hazard Identification, Risk Assessment, and Risk Control (HIRARC) records, along with the Chemical Hazard Risk Assessment (CHRA) reports, were verified during assessments. The HIRARC is subject to review when there is a change in work processes, legislative updates, or an occurrence of accidents. Initially formalized in 2008, the HIRARC has been reviewed annually. For instance, Melalap Estate reviewed its FFB loading process on 25/10/2023, with an annual review conducted on 19/1/2024 that resulted in no changes. In Sapong Estate, nursery operations were reviewed on 9/1/2024, FFB transportation within the estate complex on 11/1/2024, FFB frond stacking involving sharp objects on 13/1/2024, and hazardous species encountered during harvesting on 16/1/2024. These reviews ensure that all significant and routine estate activities are covered, including palm and bunch census, harvesting and collection, worker transportation, spraying, confined space work, grass cutting, compound sanitation,</li> </ul>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>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><b>- Major compliance -</b></p>	<p>chemical mixing, fertilizer application, workshop operations, replanting, nursery activities, road and bridge maintenance, and water catchment management.</p> <p>Additionally, control measures such as machine guarding and safety signage were implemented across all workstations. Melalap Estate also identified heat stress as a hazard during replanting activities in block PR24A and addressed this during the OSH meeting on 12/9/2024. To mitigate this hazard, the estate purchased three sets of protective equipment on 30/9/2024.</p> <p>Regarding noise risk assessment (NRA), assessments were carried out by M/s Sherman Services &amp; Supply in August 2024. In Melalap Estate, six employees were exposed to noise levels below 82dB(A), and two were above this level. Sapong Estate recorded five employees below 82dB(A) and seven above. Neither estate recorded excessive noise levels above 115dB(A) or peak noise levels above 140dBC. An audiometric analysis was conducted on 2 September 2024, covering 24 employees in Melalap Estate and 16 in Sapong Estate. All employees tested were declared to have normal hearing and did not require further testing.</p> <p>c) Training on pesticide handling was conducted at both estates. Sessions included RSPO briefings on 24/07/2024 in Melalap and 22/07/2024 in Sapong, as well as chemical handling, mixing, and spraying. Additional training covered PPE usage, chemical spillage response, and CHRA awareness. These training sessions ensured that workers were educated on safe work practices and the proper precautions when handling chemicals.</p> <p>d) In line with the HIRARC, specific personal protective equipment (PPE) was identified and provided to employees according to their roles. For instance, harvesters were provided with safety helmets,</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>sickle covers, gloves, and boots, while sprayers received respirators, nitrile gloves, goggles, and aprons. Workshop operators were supplied with ear muffs, safety boots, helmets, and dust masks. PPE issuance records for 2023/2024 were verified.</p> <p>e) The estates also developed an SOP for chemical handling to ensure proper and safe storage and handling in compliance with the Occupational Safety Health (Classification, Packaging, and Labelling) Regulations 1997 and the Occupational Safety Health (Use and Standard of Exposure of Chemicals Hazardous to Health) Regulations 2000. This SOP included regular CHRA reassessments, chemical register reviews, and health surveillance. CHRA was conducted by MXXXX GXXXX of Clinics on 16 August 2024 for both estates. The CHRA report outlined medical surveillance requirements for employees handling chemicals, and workers were examined by Dr. of the MXXXX GXXXX. In Sapong Estate, all workers were declared fit, except for eight employees who required retesting at Clinic TXX TXXXX. Following retesting, they were also declared fit for chemical handling. In Melalap Estate, all employees were declared fit.</p> <p>f) The Estate Senior Manager was appointed as the Chairman of the OSH Committee on 01/06/2024, a role formalized by a letter from the Regional CEO. The Senior Manager then assigned OSH coordinator duties to assistants for downline implementation of OSH practices. All executives involved were officially appointed via formal letters.</p> <p>g) Regular two-way communication with employees is maintained through quarterly OSH meetings. Melalap Estate held meetings on 12/09/2024, 18/06/2024, 26/03/2024, and 21/12/2023, while Sapong Estate held meetings on 11/09/2024, 13/06/2024,</p>	

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>21/03/2024, and 18/12 2023. The minutes from these meetings were verified, and workers actively participated in discussions, particularly regarding housing and safety. The meeting agenda, as set by the Safety and Quality Department (SQD), included safety, health, environmental, and contractor compliance topics.</p> <p>h) Emergency response procedures (ERP) were also established, aligned with the estates' Crisis Management &amp; Emergency Response Plan and the Accident Reporting and Investigation Procedure. An ERP team was formed, and procedures were tailored to cover incidents such as fire hazards, injuries, fuel spills, floods, confined space work, and working at heights.</p> <p>i) Regular First Aid-related training was conducted by qualified organizations, including fire drills, chemical spillage response, and first aid kit handling. First aid box checked and found in order. First aid training was provided for nominated employees involved in mill operations. A program titled "Basic Occupational First Aider &amp; CPR" was organized by GSD, and first aid kits with the required items were made available at key locations in the mill. The most recent inspection of first aid boxes took place on 11/09 2024.</p> <p>j) Accident statistics were maintained and periodically reviewed in the quarterly OSH committee meetings. In 2023, Melalap Estate recorded one lost-time injury (LTI), while Sapong Estate reported three LTI cases. One incident in Sapong involved a harvester sustaining a cut to the left hand after being struck by a frond, resulting in 17 days of LTI. Two other incidents in Sapong involved minor injuries resulting in two days of LTI each. Melalap Estate reported one LTI on 25/10/2023, involving a loader operator who sustained a cut and required one day of LTI. The estates submitted their JKPP 8 reports to the Department of Occupational Safety and</p>	

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

Criterion / Indicator		Assessment Findings	Compliance
		Health (DOSH) in January 2024, with Melalap Estate submitting on 10 January 2024 and Sapong Estate on 23/01/2024, ensuring compliance with statutory requirements.	
<b>Criterion 4.4.5:</b> Employment conditions			
<b>4.4.5.1</b>	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. <b>- Major compliance -</b>	SD Guthrie Berhad has embedded good social practices concerning human rights and industrial harmony in its established policies. This is outlined in the Group Sustainability & Quality Policy Statement, signed by the Group Managing Director, Mr. Mohamad Helmy Othman Basha, on 02/12/2019. In adherence to this policy, the estates conducted a briefing attended by employees, including staff and workers. Details as below: Sapong Estate: 12/07/2024 Melalap Estate: 24/07/2024	Complied
<b>4.4.5.2</b>	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. <b>- Major compliance -</b>	Records of employment and interviews conducted on-site with a sample of internal and external stakeholders confirmed that workers, including local communities, women, and migrant workers, have not faced discrimination. This was verified through interviews with the gender committee and worker representatives, as well as during stakeholder consultations, which confirm that no discriminatory practices occur at sample estates.	Complied
<b>4.4.5.3</b>	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. <b>- Major compliance -</b>	Based on the agreements and pay slips reviewed for a sample of employees, as per indicator 4.4.5.6 below, management has ensured that the employees' pay and conditions comply with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of workers ID as below: Sapong Estate	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>ID: 00001645XX</li> <li>ID: 00000614XX</li> <li>ID: 00000336XX</li> <li>ID: 00000998XX</li> <li>ID: 00001646XX</li> <li>ID: 00001667XX</li> <li>ID: 00001832XX</li> <li>ID: 00001832XX</li> </ul> <p>Melalap Estate</p> <ul style="list-style-type: none"> <li>ID: 00001788XX</li> <li>ID: 00001755XX</li> <li>ID: 00001755XX</li> <li>ID: 00000335XX</li> <li>ID: 00000335XX</li> <li>ID: 00000335XX</li> <li>ID: 00000335XX</li> <li>ID: 00001832XX</li> </ul>	
<b>4.4.5.4</b>	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p><b>- Minor compliance -</b></p>	<p>Management has ensured that contractor employees are compensated in accordance with legal or industry minimum standards, as stipulated in the employment contract agreed upon between the contractor and the employee. Sample of contractor and their employees as below:</p> <p>Sapong Estate</p> <p>Contractor: PXXXXXXXXX AXXXX</p> <p>Type of Work: FFB Transport and EFB Transport</p>	Minor Non Compliance



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

Criterion / Indicator		Assessment Findings	Compliance												
		<p>Agreement Validity: 01/04/2024 – 31/12/2024</p> <p>Workers:</p> <ul style="list-style-type: none"> <li>NRIC: 750306-XX-XXXX</li> <li>NRIC: 970603-XX-XXXX</li> </ul> <p>Melalap Estate</p> <p>Contractor: SXXX EXXXXXXXX</p> <p>Type of Work: Backhoe services</p> <p>Agreement Validity: 15/01/2024 – 31/12/2024</p> <p>Workers:</p> <ul style="list-style-type: none"> <li>NRIC: 651104-XX-XXXX</li> </ul> <p>The SOCSO contribution was not made in accordance with the prescribed table.</p> <p>During document verification at Sapong Estate, it was discovered that contractor PXXXXXXXX AXXXX made an incorrect SOCSO deduction. The sample reviewed was from August 2024, with the details provided below:</p> <table border="1"> <thead> <tr> <th>Employees NRIC</th><th>Salary</th><th>SOCSSO Deduction</th><th>As Per SOCSSO Contribution Table</th></tr> </thead> <tbody> <tr> <td>750306-XX-XXXX</td><td>RM 969.60</td><td>RM 5.25</td><td>RM 4.75</td></tr> <tr> <td>970603-XX-XXXX</td><td>RM 1500.57</td><td>RM 7.25</td><td>RM 7.75</td></tr> </tbody> </table> <p>Thus, Minor NC was raised.</p>	Employees NRIC	Salary	SOCSSO Deduction	As Per SOCSSO Contribution Table	750306-XX-XXXX	RM 969.60	RM 5.25	RM 4.75	970603-XX-XXXX	RM 1500.57	RM 7.25	RM 7.75	
Employees NRIC	Salary	SOCSSO Deduction	As Per SOCSSO Contribution Table												
750306-XX-XXXX	RM 969.60	RM 5.25	RM 4.75												
970603-XX-XXXX	RM 1500.57	RM 7.25	RM 7.75												
<b>4.4.5.5</b>	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records	The established records in the Employee Masterlist, available as a database in the computerized SEMUA System, provide an accurate account of all employees, including their full names, gender, date of	Complied												

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

Criterion / Indicator		Assessment Findings	Compliance
	should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. <b>- Major compliance -</b>	birth, date of joining the company, wage grade, position, and other relevant particulars.	
<b>4.4.5.6</b>	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. <b>- Major compliance -</b>	<p>Copies of fair contracts signed by both the employee and employer have been provided to each employee. Interviews with the workers confirmed that the estate has given them their copy of the contract agreement, and they are aware of and understand the content of their contract.</p> <p>Sample of workers ID as below:</p> <p>Sapong Estate</p> <ul style="list-style-type: none"> <li>• ID: 00001645XX</li> <li>• ID: 00000614XX</li> <li>• ID: 00000336XX</li> <li>• ID: 00000998XX</li> <li>• ID: 00001646XX</li> <li>• ID: 00001667XX</li> <li>• ID: 00001832XX</li> <li>• ID: 00001832XX</li> </ul> <p>Melalap Estate</p> <ul style="list-style-type: none"> <li>• ID: 00001788XX</li> <li>• ID: 00001755XX</li> <li>• ID: 00001755XX</li> <li>• ID: 00000335XX</li> <li>• ID: 00000335XX</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>ID: 00000335XX</li> <li>ID: 00000335XX</li> <li>ID: 00001832XX</li> </ul>	
<b>4.4.5.7</b>	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.</p> <p><b>- Major compliance -</b></p>	<p>An attendance and work hours recording system has been established using both a manual and computerized punch card system, ensuring transparency regarding working hours and overtime for both employees and the employer. The monitoring of the time recording system is conducted through the Upstream Automation – Clock In/Out Report. Estates Daily Attendance Report for January, May and September 2024 was sighted and is available as per the audit.</p>	Complied
<b>4.4.5.8</b>	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p><b>- Major compliance -</b></p>	<p>Interviews with the workers confirmed that they are all aware of the working hours and break times in the mill. An attendance and work hours recording system has been established using both a manual and computerized punch card system, ensuring transparency regarding normal working hours and overtime for both employees and the employer.</p>	Complied
<b>4.4.5.9</b>	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p><b>- Major compliance -</b></p>	<p>Interviews with the workers confirmed that they are all aware of the working hours and break times in the mill, and they also know how to calculate their wages and overtime payments. Wages and overtime are processed based on the Punch Card System, with records maintained on individual cards. Overtime hours are clearly documented on the payment slips, and overtime payments are made in accordance with the Employment Act.</p> <p>Sample of workers ID as below:</p> <p>Sapong Estate</p> <ul style="list-style-type: none"> <li>ID: 00001645XX</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>ID: 00000614XX</li> <li>ID: 00000336XX</li> <li>ID: 00000998XX</li> <li>ID: 00001646XX</li> <li>ID: 00001667XX</li> <li>ID: 00001832XX</li> <li>ID: 00001832XX</li> </ul> <p>Melalap Estate</p> <ul style="list-style-type: none"> <li>ID: 00001788XX</li> <li>ID: 00001755XX</li> <li>ID: 00001755XX</li> <li>ID: 00000335XX</li> <li>ID: 00000335XX</li> <li>ID: 00000335XX</li> <li>ID: 00000335XX</li> <li>ID: 00001832XX</li> </ul>	
<b>4.4.5.10</b>	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. <b>- Minor compliance -</b>	Management contributes 10 kg of rice to all workers once every two months. Additionally, all workers are provided with free medical facilities. Foreign workers are entitled to a monthly phone allowance of RM5. Free housing facilities are also provided for all workers and their families.	Complied
<b>4.4.5.11</b>	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities	All workers are provided with free housing facilities that include basic amenities such as clean water, a community hall, sports facilities, and more. Electricity is sourced from the national grid. The housing	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
	in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - <b>Major compliance</b> -	conditions comply with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections are conducted by the Assistant Manager to ensure the cleanliness of the housing. Latest inspection record sighted for the month of September 2024.	
<b>4.4.5.12</b>	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - <b>Major compliance</b> -	Management has established a Sexual Harassment Policy under the Human Rights Charter, revised in 2024. Training on this policy was conducted during Muster Briefing. Additionally, Terms of Reference for Gender Representatives and Gender Committees were established in March 2021. Meetings are held at least every three months in accordance with the Gender Committee Guidelines, Version 2.0, dated January 2024. The most recent Gender Committee meeting as below: Sapong Estate: 12/07/2024 Melalap Estate: 09/09/2024  Interviews with gender committee representatives and female workers confirmed that there have been no reported issues of sexual harassment. Furthermore, the gender committee members have participated in training endorsed by the Women's Aid Organisation (NGO) regarding violence against women and children, as well as gender discrimination within the community. Training with photos and an attendance list available for audit verification. Record as below: Sapong Estate: 13/05/2024 Melalap Estate: 01/10/2024	Complied
<b>4.4.5.13</b>	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the	The policy to respect the rights of all employees is embedded in SD Guthrie Berhad's "Group Sustainability & Quality Policy Statement," signed by the Group Managing Director, Mr. Mohamad Helmy Othman Basha, on 2/12/2019. Interviews with the workers confirmed that they are given the freedom to associate and bargain collectively with the	Complied

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

Criterion / Indicator		Assessment Findings	Compliance															
	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. <b>- Major compliance -</b>	company, as well as to organize among themselves through association meetings. Recent minutes of meetings between management and NUPW representatives were sighted on 26/08/2024 combined of Sapong Estate and Melalap Estate. A stakeholder consultation with the NUPW representative confirmed that no issues have been reported to them.  Social Dialogue was conducted latest as below: Sapong Estate: 26/09/2024 Melalap Estate: 27/09/2024																
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions. <b>- Major compliance -</b>	The policy to protect children and young persons is embedded in SD Guthrie Berhad’s "Group Sustainability & Quality Policy Statement," signed by the Group Managing Director, Mr. Mohamad Helmy Othman Basha, on 02/12/2019. Based on interviews, site inspections, and a review of the worker database, there are no young persons below 18 years old employed in any of the operating units within Melalap POM.	Complied															
Criterion 4.4.6: Training and competency																		
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. <b>- Major compliance -</b>	Trainings were provided during musters and also in session held in the estate community hall. The following training made for the employees were recorded as follows. Subjects extracted were mainly related to OSH, SOP, and Chemical handling. <table><tr><td>Subject</td><td>Melalap</td><td>Sapong</td></tr><tr><td>Company Policies Briefing</td><td>13/07/2024</td><td>01/08/2024</td></tr><tr><td>RSPO Briefing to employees</td><td>24/07/2024</td><td>22/07/2024</td></tr><tr><td>Harvesting safety awareness</td><td>13/06/2024</td><td>06/03/2024</td></tr><tr><td>Tractors driving SOP</td><td>27/09/2024</td><td>21/05/2024</td></tr></table>	Subject	Melalap	Sapong	Company Policies Briefing	13/07/2024	01/08/2024	RSPO Briefing to employees	24/07/2024	22/07/2024	Harvesting safety awareness	13/06/2024	06/03/2024	Tractors driving SOP	27/09/2024	21/05/2024	OFI
Subject	Melalap	Sapong																
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Harvesting safety awareness	13/06/2024	06/03/2024																
Tractors driving SOP	27/09/2024	21/05/2024																

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

Criterion / Indicator		Assessment Findings			Compliance
		FFB crop quality	08/08/2024	23/07/2024	
		Chemical Handling – Mixing	12/07/2024	15/02/2024	
		Spraying – Nursery	13/06/2024	13/02/2024	
		Harvesting SOP	01/07/2024	05/08/2024	
		Harvesting / LF collection	26/08/2024	13/03/2024	
		Fire Drill	04/10/2024	10/07/2024	
		Chemical spillage ERP	01/10/2024	06/06/2024	
		Fertilizer application	07/06/2024	21/08/2024	
		ILO Briefing	05/04/2024	07/08/2024	
		Chemical spraying – PPE	13/07/2024	26/07/2024	
		First Aid Kit & ERP handling	07/03/2024	06/03/2024	
		Working hours /Pay slip	09/09/2024	26/09/2024	
		Protection - HCV riparian zone	12/07/2024	25/07/2024	
		Line site hygiene – FW	23/07/2024	27/09/2024	
		PPE adherence – Workshop	27/09/2024	19/08/2024	
		Pruning – Safety / Guide	10/07/2024	01/02/2024	
		SW management / Waste	23/07/2024	07/08/2024	
		Sexual harassment / COBC	01/10/2024	22/07/2024	
		CHRA Understanding	06/03/2024	16/08/2024	
		TKI induction program	16/07/2024	02/08/2024	
		Employment Act – Revision	09/09/2024	26/09/2024	
		Noise /Safety awareness SQM	14/08/2024	26/09/2024	
		HIRARC Understanding	29/10/2023	14/06/2024	
		Employment Contract	24/07/2024	26/09/2024	
		e-SIME System	27/03/2024	21/09/2024	
		Lubricant / Oil Spillage	11/09/2024	-	
		Chemical Safety Management Procedures has been established for the year 2021. Monitoring has been done relates to CHRA Assessment,			

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

Criterion / Indicator		Assessment Findings	Compliance
		Medical Surveillance etc. Awareness training on Chemical Handling (Relabelling) has been conducted for the year 2024. Training record was sighted. However, awareness among new workers joined could be further improved. Thus OFI was raised.	
<b>4.4.6.2</b>	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. <b>- Major compliance -</b>	Similar methods for identifying the training needs are used in all the estates. The details of the training needs include categories of; <ul style="list-style-type: none"> <li>• Job descriptions</li> <li>• Sections</li> <li>• Employees' group.</li> </ul> Included in this program are subjects related to; <ul style="list-style-type: none"> <li>• Environment e.g. environmental, safety &amp; health policy</li> <li>• Scheduled waste management</li> <li>• Environmental responsibility, HCV &amp; Biodiversity training</li> <li>• Field activities/operations</li> <li>• Equipment handling, vehicles maintenance etc.</li> </ul>	Complied
<b>4.4.6.3</b>	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. <b>- Minor compliance -</b>	Formal training programs for 2024 that covered aspects of the MSPO, with regular assessments of training needs, were available for both estates. Each operating unit had an established training plan. A training needs identification matrix was implemented with target dates for the identified training. The training programs included the following subjects: <ul style="list-style-type: none"> <li>• ESH Legal &amp; Other Requirements: January to April</li> <li>• USECHH 2000: January to April</li> <li>• Accident Investigation Techniques: January to April</li> </ul>	Complied



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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>• ERP (Chemical Spill, Poisoning, Fire): January to April, September to December</li> <li>• First Aid Training: January to April, September to December</li> <li>• Scheduled Waste Management: January to April, May to August</li> <li>• Safe Work Procedure for All Stations: January to April, September to December</li> <li>• Confined Space Training: May to August</li> <li>• Policy Training: January to April</li> <li>• Effective Workplace Inspection: May to August, September to December</li> <li>• GAP Training / Scheduled Waste: January to April, May to August, September to December</li> <li>• RSPO &amp; Management Training: January to April</li> <li>• Human Rights ILO: January to April</li> <li>• Policies (Gender &amp; Conservation): January to April</li> <li>• Maintenance of Spraying Equipment: January to April, May to August</li> <li>• HCV Training for Region: May to August</li> <li>• Safe Handling of Electrical Equipment: January to April</li> <li>• MSDS/CSDS: January to April</li> <li>• 5S Housekeeping: January to April, May to August</li> <li>• PPE Adherence: January to April, May to August</li> <li>• Estate Activities / Mill Work Stations: January to April, May to August, September to December</li> <li>• Triple Rinsing: January to April, May to August</li> </ul>	

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>Effective Workplace Inspection: May to August, September to December</li> <li>HIRARC: January to April</li> <li>Safe Driving Techniques: January to April</li> <li>Notification of Accident Incidences: May to August</li> </ul> <p>The specific periods for training are subject to the operational needs of the estates.</p>	
<b>4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>			
<b>Criterion 4.5.1: Environmental Management Plan</b>			
<b>4.5.1.1</b>	<p>An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.</p> <p><b>- Major compliance -</b></p>	<p>The SOU 27 audited estates have adopted and maintained the SD GUTHRIE BERHAD Group Health, Safety, and Environmental (HSE) Policy as verified below:</p> <ul style="list-style-type: none"> <li>Reference No: IOM-CEOUM/HSE-014-05-2022</li> <li>Date: 05/05/2022</li> <li>Signed by: Group Managing Director</li> </ul> <p>Therein among others the policy stated that company's commitment in protecting the environment and conserving biodiversity through:</p> <ol style="list-style-type: none"> <li>Protecting and enhancing biodiversity and the ecosystem</li> <li>No deforestation and no new development on peat soil</li> <li>Enhancing resilience against climate change impact</li> <li>Adopting responsible consumption and production.</li> </ol>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance																	
		<p>The policy has been communicated to the workers through training and displayed at various notice boards within the estates. Sighted the evidence:</p> <table><tr><td rowspan="2">Description</td><td colspan="2">Estates</td></tr><tr><td>Sapong</td><td>Melalap</td></tr><tr><td>Document</td><td>Training Record</td><td>Training Record</td></tr><tr><td>Training</td><td colspan="2">Refresher Training on RSPO/MSPO</td></tr><tr><td>Date</td><td>25/09/2024</td><td>23/07/2024</td></tr><tr><td>Attendees</td><td>225 pax</td><td>145 pax</td></tr></table> <p>Verified it also has been communicated to the external stakeholders through the followings:</p> <p>Sapong Estate and Melalap Estate</p> <p>Stakeholders meeting SOU 27 dated 07/08/2024 as per Agenda 3 Minit Mesyuarat Bersama Pihak Berkepentingan Tahun 2024. Attended by 54 participants.</p>	Description	Estates		Sapong	Melalap	Document	Training Record	Training Record	Training	Refresher Training on RSPO/MSPO		Date	25/09/2024	23/07/2024	Attendees	225 pax	145 pax	
Description	Estates																			
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4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p><b>- Major compliance -</b></p>	<p>a) The adopted policy as described in the indicator 4.5.1.1 emphasizes the management objectives towards protecting and maintained the sustainability by:</p> <p>1. Implement and comply all prevailing statutory environmental laws.</p> <p>2. Plantation development emphasizing zero burning practices.</p> <p>3. Compliance of DOE - to minimize pollution of land/water/air</p> <p>4. To control and practice GAP systems in both mineral/peat soils.</p> <p>5. Identification of HCV and preserving riparian zones.</p> <p>b) The plans and impact assessments relating to environmental impacts based on documents for both estates are elaborated in the</p>	Complied																	

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

Criterion / Indicator		Assessment Findings	Compliance																																													
		<p>following records:</p> <ol style="list-style-type: none"><li>Document 1: Appendix 5.4.1b - Environmental Aspect and Impact Evaluation Procedure, Version 1, 2008 dated 1 April 2009</li><li>Document 2: Appendix 5.4.1c - Environmental Aspect and Impact Identification form (version 1; year 2008 Issue no. 1; dated 1 April 2009; MR- 01/EAI)</li><li>Document 3: Appendix 5.4.1d – Environmental Impacts Evaluation form (version1; year 2008 issue no. 1; dated 1 April 2009; MR-02/EIE)</li></ol> <p>Such workstation identified and analyzed for Sapong and Melalap estates are:</p> <table><tr><th>No</th><th>Workstation</th><th>No. of activities</th></tr><tr><td>1</td><td>Compound</td><td>5</td></tr><tr><td>2</td><td>Dispensary</td><td>4</td></tr><tr><td>3</td><td>Creche</td><td>3</td></tr><tr><td>4</td><td>Field FFB Transportation</td><td>5</td></tr><tr><td>5</td><td>Main entrance</td><td>2</td></tr><tr><td>6</td><td>Field FFB Chute</td><td>2</td></tr><tr><td>7</td><td>Nursery (Oil Palm)</td><td>11</td></tr><tr><td>8</td><td>Pest and Diseases Control</td><td>9</td></tr><tr><td>9</td><td>Petrol/Diesoline</td><td>4</td></tr><tr><td>10</td><td>Power Station</td><td>7</td></tr><tr><td>11</td><td>Replanting</td><td>11</td></tr><tr><td>12</td><td>Road</td><td>4</td></tr><tr><td>13</td><td>Scheduled Waste</td><td>3</td></tr><tr><td>14</td><td>Store</td><td>3</td></tr></table>	No	Workstation	No. of activities	1	Compound	5	2	Dispensary	4	3	Creche	3	4	Field FFB Transportation	5	5	Main entrance	2	6	Field FFB Chute	2	7	Nursery (Oil Palm)	11	8	Pest and Diseases Control	9	9	Petrol/Diesoline	4	10	Power Station	7	11	Replanting	11	12	Road	4	13	Scheduled Waste	3	14	Store	3	
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings			Compliance
		15	Water Treatment Plant	1	
		16	Harvesting and Collection	10	
		17	Workshop	10	
		18	Weighbridge	1	
		The latest register being reviewed dated July 2024 of which the impacts scores all below 300 which was categorized non-negative, and the mitigation plan is not required.			
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 environmental improvement plans emphasized on the Environmental Impact Assessment 2024 identifying details of mitigation of the negative impacts. They are summarized as below:			Complied
		Aspects	Impacts	Mitigation/Action Plan	
		Weeding	Negative impact as polluting the soil with usage of chemicals.	Dosage of chemicals is monitored & calibrated. Cattle integration introduced to reduce reliance of chemical.	
		Manuring	Over usage of chemical & fertilizer affecting soil toxicity causing leaching /Wash off.	Identify buffer zones to prevent leaching fertilizer and chemicals. Application along frond stacking rows.	
		Road upkeep	Damages through grading chambering	Water collected at drain pits to moisture to the nearest palm	
		Loading Bay	FFB transportation of lorries in minimizing leakages of fuel	Education to drivers and monitoring of vehicle movements .	
		Workshop	Spillage to prevent pollution	Availability of spill kit and health surveillance for welding person	

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

Criterion / Indicator		Assessment Findings	Compliance																															
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p><b>- Minor compliance -</b></p>	<p>A programmed to promote the positive impact has been included in the environmental management plan (EMP).</p> <p>Sighted the evidence:</p> <ul style="list-style-type: none"> <li>Document: Environmental Management Plan (EMP)</li> <li>Year: FY 2024</li> </ul> <p>Among action plan for the environment verified were:</p> <ul style="list-style-type: none"> <li>Environmental Risk Management <ul style="list-style-type: none"> <li>To maintain the effectiveness of EIA/EIE</li> </ul> </li> <li>Pollution Prevention <ul style="list-style-type: none"> <li>Minimize pollution from estate activities</li> <li>Management of Scheduled waste</li> <li>To ensure proper domestic disposal in accordance with SOP</li> <li>To ensure no open burning at the workers housing complex</li> </ul> </li> </ul>	Complied																															
4.5.1.5	<p>An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.</p> <p><b>- Major compliance -</b></p>	<p>The training program for 2024 in relation to the policy and objectives of the environmental management and improvement plans has been established. Among other as subject listed below.</p> <p>Sapong Estate and Melalap Estate</p> <table border="1"> <thead> <tr> <th rowspan="2">Training</th><th colspan="3">Month</th></tr> <tr> <th>1 - 4</th><th>5 - 8</th><th>9 - 12</th></tr> </thead> <tbody> <tr> <td>ESH Legal &amp; Other requirements</td><td>x</td><td></td><td></td></tr> <tr> <td>Scheduled waste management</td><td>x</td><td></td><td></td></tr> <tr> <td>Environmental and biodiversity management Policy</td><td>x</td><td>x</td><td></td></tr> <tr> <td>SW training</td><td>x</td><td></td><td></td></tr> <tr> <td>HCV Biodiversity/RTE understanding</td><td></td><td>x</td><td></td></tr> <tr> <td>Water sampling treatment</td><td></td><td>x</td><td></td></tr> </tbody> </table>	Training	Month			1 - 4	5 - 8	9 - 12	ESH Legal & Other requirements	x			Scheduled waste management	x			Environmental and biodiversity management Policy	x	x		SW training	x			HCV Biodiversity/RTE understanding		x		Water sampling treatment		x		Complied
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings				Compliance																												
		Verified training on the awareness of the above programme have been conducted as below: <table><tr><td>Training</td><td colspan="3">Estates</td></tr><tr><td></td><td>Sapong</td><td colspan="2">Melalap</td></tr><tr><td>Company policies briefing</td><td>01/08/2024</td><td colspan="2">13/07/2024</td></tr><tr><td>Protection – HCV riparian zone</td><td>25/07/2024</td><td colspan="2">12/07/2024</td></tr><tr><td>SW management/Waste</td><td>07/08/2024</td><td colspan="2">23/07/2024</td></tr><tr><td>Lubricant/Oil Spillage</td><td></td><td colspan="2">11/09/2024</td></tr><tr><td>Chemical handling - Mixing</td><td>15/02/2024</td><td colspan="2">12/07/2024</td></tr></table>				Training	Estates				Sapong	Melalap		Company policies briefing	01/08/2024	13/07/2024		Protection – HCV riparian zone	25/07/2024	12/07/2024		SW management/Waste	07/08/2024	23/07/2024		Lubricant/Oil Spillage		11/09/2024		Chemical handling - Mixing	15/02/2024	12/07/2024		
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4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.  - Major compliance -	The forums used in the estates are the quarterly ESH meeting and the annual management review meeting.  a) The management review meeting emphasized more on issues on water management plan, electricity use, diesel consumption, waste management, SIA plan, renewable energy, aspect/impact.  b) The Environmental Performance Monitoring Committee is setup to comply with the DOE requirement of Guidance Self-Regulation (GSR). The meetings review the environmental performance within the SOU 27  c) Verified for FY 2024, regular meetings were conducted as follows: <table><tr><td>Estate</td><td colspan="4">Date</td></tr><tr><td>Melalap</td><td>21/03/2024</td><td>13/06/2024</td><td>11/09/2024</td><td></td></tr><tr><td>Sapong</td><td>26/03/2024</td><td>24/06/2024</td><td>12/09/2024</td><td></td></tr></table>				Estate	Date				Melalap	21/03/2024	13/06/2024	11/09/2024		Sapong	26/03/2024	24/06/2024	12/09/2024		Complied													
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Criterion 4.5.2: Efficiency of energy use and use of renewable energy																																		
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including	The management has recorded the following range of diesel data and tabulated the ratio against FFB Produce to determine the efficiency of their operations. An assessment of the usage of non-renewable				Complied																												

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

Criterion / Indicator		Assessment Findings			Compliance																																					
	<p>fossil fuel, electricity and energy efficiency in the operations over the base period.</p> <p><b>- Major compliance -</b></p>	<p>energy, including fossil fuels and electricity supply. It was made to include the operations over the base period recorded as follows:</p> <table><tr><th colspan="3">Year 2023 – Diesel usage</th></tr><tr><th rowspan="2">Description</th><th colspan="2">Estate</th></tr><tr><th>Sapong</th><th>Melalap</th></tr><tr><td>FFB production (m/tan)</td><td>26,239.56</td><td>15,736.28</td></tr><tr><td>Diesel usage (liter)</td><td>6,7087</td><td>34289</td></tr><tr><td>Diesel/mtan FFB</td><td>2.56</td><td>2.18</td></tr><tr><td>Baseline (l/mtan FFB)</td><td>2.19</td><td>2.32</td></tr></table> <table><tr><th colspan="3">Year 2023 – Electricity usage</th></tr><tr><th rowspan="2">Description</th><th colspan="2">Estate</th></tr><tr><th>Sapong</th><th>Melalap</th></tr><tr><td>FFB production (m/tan)</td><td>26239.56</td><td>15736.28</td></tr><tr><td>Electric usage (kwh)</td><td>201326</td><td>101583.66</td></tr><tr><td>Kwh/mtan FFB</td><td>7.67</td><td>6.46</td></tr></table>			Year 2023 – Diesel usage			Description	Estate		Sapong	Melalap	FFB production (m/tan)	26,239.56	15,736.28	Diesel usage (liter)	6,7087	34289	Diesel/mtan FFB	2.56	2.18	Baseline (l/mtan FFB)	2.19	2.32	Year 2023 – Electricity usage			Description	Estate		Sapong	Melalap	FFB production (m/tan)	26239.56	15736.28	Electric usage (kwh)	201326	101583.66	Kwh/mtan FFB	7.67	6.46	
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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><b>- Major compliance -</b></p>	<p>Estimate for the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations. Verified the followings:</p> <table><tr><th colspan="3">Sapong Estate – Year 2024</th></tr><tr><th></th><th>Estimate</th><th>To date Usage</th></tr><tr><td>Diesel Usage (Liter)</td><td>78857</td><td>49178.00</td></tr><tr><td>FFB Production (m/tan)</td><td>27376.88</td><td>14995.12</td></tr><tr><td>Liter Diesel/Mtan FFB</td><td>2.88</td><td>3.28</td></tr><tr><td>Baseline (L/mtan FFB)</td><td>2.38</td><td>2.38</td></tr></table>			Sapong Estate – Year 2024				Estimate	To date Usage	Diesel Usage (Liter)	78857	49178.00	FFB Production (m/tan)	27376.88	14995.12	Liter Diesel/Mtan FFB	2.88	3.28	Baseline (L/mtan FFB)	2.38	2.38	Complied																			
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

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4.5.2.3	The use of renewable energy should be applied where possible. <b>- Minor compliance -</b>	The management has introduced and initiated used of solar streetlight as verified during the site visit: Sapong Estate - One unit installed at line site entrance - Capex 2025 approved 15 units @RM XX,XXX.XX	Complied																																																						

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

Criterion / Indicator		Assessment Findings	Compliance																																
		Melalap Estate Capex 2025 approved 15 units @RM XX,XXX.XX																																	
<b>Criterion 4.5.3: Waste management and disposal</b>																																			
<b>4.5.3.1</b>	All waste products and sources of pollution shall be identified and documented. <b>- Major compliance -</b>	<p>All waste products and sources of pollution has been identified and documented. Details as follows:</p> <table> <tr> <th>Activities</th><th>Source</th><th>Waste/ Pollution</th><th>Affected Environment</th></tr> <tr> <td>General Store</td><td>Petrol oil, Lubricant</td><td>Spillage and contamination</td><td>Land, water</td></tr> <tr> <td>SW Store</td><td>Scheduled waste</td><td>All type of SW</td><td>Environment</td></tr> <tr> <td>Office</td><td>Domestic/Office waste Toilet &amp; Kitchen</td><td>Paper/Plastic Sewage</td><td>Land/water</td></tr> <tr> <td>Workshop</td><td>Used oil &amp; grease</td><td>Spillage</td><td></td></tr> <tr> <td></td><td>Metal waste</td><td>Wastage</td><td>Recycled</td></tr> <tr> <td>Labour line</td><td>Domestic waste Toilet/Kitchen waste</td><td>Solid waste Sewage</td><td>Land/water</td></tr> <tr> <td>Field activities</td><td>Operation waste</td><td>Palm frond FFB stalk</td><td>Land/water</td></tr> </table>	Activities	Source	Waste/ Pollution	Affected Environment	General Store	Petrol oil, Lubricant	Spillage and contamination	Land, water	SW Store	Scheduled waste	All type of SW	Environment	Office	Domestic/Office waste Toilet & Kitchen	Paper/Plastic Sewage	Land/water	Workshop	Used oil & grease	Spillage			Metal waste	Wastage	Recycled	Labour line	Domestic waste Toilet/Kitchen waste	Solid waste Sewage	Land/water	Field activities	Operation waste	Palm frond FFB stalk	Land/water	Complied
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<b>4.5.3.2</b>	<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><b>- Major compliance -</b></p>	<p>a) The estates established the waste and pollution management plan 2024 as shown and verified as per Indicator 4.5.3.1.</p> <p>b) Resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</p> <table> <tr> <th>Activities</th><th>Source</th><th>Waste/ Pollution</th><th>Value added byproducts</th></tr> <tr> <td>Office</td><td>Domestic/Office waste</td><td>Paper/Plastic</td><td>Recycled</td></tr> <tr> <td>Workshop</td><td>Metal waste</td><td>Wastage</td><td>Recycled</td></tr> <tr> <td></td><td>Metal waste</td><td>Wastage</td><td>Recycled</td></tr> <tr> <td>Labour line</td><td>Domestic waste</td><td>Paper/Plastic</td><td>Recycled</td></tr> </table>	Activities	Source	Waste/ Pollution	Value added byproducts	Office	Domestic/Office waste	Paper/Plastic	Recycled	Workshop	Metal waste	Wastage	Recycled		Metal waste	Wastage	Recycled	Labour line	Domestic waste	Paper/Plastic	Recycled	Complied												
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Criterion / Indicator		Assessment Findings				Compliance
		Field activities	Operation waste	Palm frond EFB	Source of nutrients	
		Activities	Source	Prevention	Action Plan	
		General Store	Petrol oil, Lubricant	Keep items in designated area	Established recovery procedure – accidental spillage – Kit available	
		SW Store	Scheduled waste	Comply to EQA requirement	Disposed as SW and maintain records	
		Office	Domestic/Office waste Toilet & Kitchen	Implement recycling of waste Provide bins	Continuous education on environmental issues and program	
		Workshop	Used oil & grease	Display signboards & provide litter bins		
			Metal waste	Collect discarded materials for recycling		
			Oil drum/tank			
		Labour line	Domestic waste	Display signboards & provide litter bins	Provide training on recycling	
		Labour line	Toilet and kitchen waste	Ensure no accidental	Cease using facilities	

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

Criterion / Indicator		Assessment Findings				Compliance												
				spillage	in event of non-functional													
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SD Guthrie Berhad Waste Management Procedures for Upstream Malaysia May 2023 ref SD/SDP/GSD/HSE/0522/01.</p> <p>Management and disposal of wastewater 2024 has been established compiled by Assistant Manager</p> <p>Waste Management Plan 2024 has been established prepared by QA and verified by the Assistant Manager in Jan 2024.</p> <p>Based on Environmental Impact Evaluation (file no: SM/5.2/EIE) and Environment Aspect and Impact Identification (file no: SM/5.2/EAI) improper disposal of clinical items will impact on community, depletion of natural resources and land contamination.</p> <p>Interview with staff and workers i.e. storekeepers and chemical mixer were trained, and they understood the hazards involved and how the chemicals should be used and disposed in a safe manner.</p> <p>Among the identified wastes include empty chemical containers including pesticides containers. Empty pesticides containers were washed prior to disposal. Disposals were carried out in compliance with relevant regulation of scheduled waste.</p> <p>Inventory and consignment documents verified for compliance of the proper management and disposal. The CU scheduled waste is disposed to the following vendors registered with DOE.</p> <table><tr><td colspan="4">Sapong Estate</td></tr><tr><td colspan="4">Vendors: LXXXXXX BXXXXXX Sdn Bhd</td></tr><tr><td>Date</td><td>CN No</td><td>Waste Code</td><td>Oty (mtan)</td></tr></table>				Sapong Estate				Vendors: LXXXXXX BXXXXXX Sdn Bhd				Date	CN No	Waste Code	Oty (mtan)	Complied
Sapong Estate																		
Vendors: LXXXXXX BXXXXXX Sdn Bhd																		
Date	CN No	Waste Code	Oty (mtan)															

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

Criterion / Indicator		Assessment Findings				Compliance	
		29/06/2024	2024071209DUTPNO	SW409	0.521		
			20240712090XY3BC	SW410	0.075		
			20240722166HYGD7	SW305	0.04		
			2024072219XLQ0EG	SW410	0.005		
			2024071208ECF5D4	SW109	0.0075		
			20240712080KV704	SW408	0.07		
			2024072010WXDVOY	SW102	0.04		
		Melalap Estate					
		Vendors: KXXXXX AXXXX Sdn Bhd					
		Date	CN No	Waste Code	Qty (mtan)		
		30/09/2024	2024100419Z10LTO	SW410	0.0005		
			20241004190I9FLQ	SW409	0.4121		
			2024100419U8CWY7	SW102	0.054		
			202410041994YLPT	SW409	0.0040		
			2024100418BZHQC	SW404	0.0001		
			2024100419ULC80P	SW305	0.0020		
			2024100419UOIYDQ	SW409	0.1605		
			2024100419WNBPHC	SW110	0.0239		
		Verified e-Swiss submission of 5 <sup>th</sup> Schedule as of 07/10/2024 and 04/10/2024 for Sapong Estate and Melalap Estate listed as follows:					
		Sapong Estate					
		i. SW 102 – 0.148 mtan (used batteries)					
		ii. SW 109 – 0.0001 mtan (spent/used fluorescent tube)					
		iii. SW 305 – 0.245 mtan (used engine oil)					

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

Criterion / Indicator		Assessment Findings	Compliance
		iv. SW 404 – 0.000 mtan (used clinical waste) v. SW 408 – 0.012 mtan (contaminated soil) vi. SW 409 – 0.3485 mtan (contaminated chemical containers) vii. SW 410 – 0.006 mtan (contaminated rags) viii. SW 410 – 0.014 mtan (hydraulic hose) Melalap Estate i. SW 102 – 0.0540 mtan (used batteries) ii. SW 305 – 0.0200 mtan (used engine oil) iii. SW 404 – 0.001 mtan (used clinical waste) iv. SW 409 – 0.4121 mtan (contaminated chemical containers) v. SW 409 – 0.0400 mtan (bekas peralatan racun – spray pump) vi. SW 409 – 0.1605 mtan (inner fertilizer bag) vii. SW 409 – 0.0040 mtan (contaminated PPE) viii. SW 410 – 0.0005 mtan (contaminated rags) ix. SW 110 – 0.0239 mtan (e-waste)	
<b>4.5.3.4</b>	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. <b>- Major compliance -</b>	The SOP of disposal pesticide container is described in the estates in SD Guthrie Berhad Waste Management Procedures for Upstream Malaysia May 2022 ref SD/SDP/GSD/HSE/0522/01. Content includes the triple rinsing procedure and the relevant training to be conducted. Under the operational control procedure established as given in 4.5.3.3 above the guideline and practice for handling empty pesticides containers are as follows: - All class 2 and above containers are tripled rinsed, and holes punctured at the bottom only if the waste generator is to dispose as non-scheduled waste.	Complied

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

Criterion / Indicator		Assessment Findings	Compliance				
		<ul style="list-style-type: none"><li>- Containers to be disposed as scheduled waste need not go the triple rinsing and hole punctured process.</li><li>- Empty containers were tripled rinsed, pierced and delivered as SW authorized buyer.</li></ul>					
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. <b>- Minor compliance -</b>	Records of domestic waste disposal to MD Keningau located at Pekan Sook were sighted and verified. Collection dates in September 2024 were sighted on average 2x to 3x /week.	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. <b>- Major compliance -</b>	<p>An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate/ soot emissions and effluent.</p> <p>The estate continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers Estate activities/ operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the wasteproducts and sources of pollution, was in place and is reviewed accordingly.</p> <p>Among others the significant environmental receptors forthe Estate operations were:</p> <table><tr><th>Environmental Receptor</th><th>Source</th></tr><tr><td>Air</td><td>Air Emissions – from vehicle &amp; Generator (smoke and gases), GHG emission from aerobic processes (ETP, EFB dumping)</td></tr></table>	Environmental Receptor	Source	Air	Air Emissions – from vehicle & Generator (smoke and gases), GHG emission from aerobic processes (ETP, EFB dumping)	Complied
Environmental Receptor	Source						
Air	Air Emissions – from vehicle & Generator (smoke and gases), GHG emission from aerobic processes (ETP, EFB dumping)						

Criterion / Indicator		Assessment Findings				Compliance																																													
		Water	Water discharges – Cleaning water/run-off /station, chemical washing, water waste from line site.																																																
		Land	Land – Scheduled waste, domestic waste and industrial/process. Clinical waste generated from clinic.																																																
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. <b>- Major compliance -</b>	The Estates had established The Waste and Pollution Management Plan 2024 as shown below. The PIC and time frame was also shown in the management plan. <table><tr><td>Activities</td><td>Source</td><td>Waste/pollution</td><td>Affected</td></tr><tr><td rowspan="2">Gen. store</td><td>Petrol, oil, lubricant</td><td rowspan="2">Spillage and contamination</td><td>Land</td></tr><tr><td>Chemical</td><td>Water</td></tr><tr><td>SW Store</td><td>Scheduled waste</td><td>All types of SW</td><td>Environmental</td></tr><tr><td rowspan="2">Office</td><td>Domestic/office waste</td><td>Paper Plastic</td><td rowspan="2">Land, water</td></tr><tr><td>Toilet &amp; Kitchen</td><td>Sewage</td></tr><tr><td rowspan="3">Workshop</td><td>Used oil &amp; grease</td><td>Spillage</td><td rowspan="3">Recycled</td></tr><tr><td>Metal waste</td><td rowspan="2">Wastage</td></tr><tr><td>Oil drum/tank</td></tr><tr><td rowspan="2">Labour Line</td><td>Domestic waste</td><td>Solid waste</td><td rowspan="2">Land, water</td></tr><tr><td>Toilet/kitchen waste</td><td>Sewage</td></tr><tr><td>General</td><td>Debris (Construction of building)</td><td>Solid</td><td>Land</td></tr></table> Action plan established: <table><tr><td>Activities</td><td>Source</td><td>Prevention</td><td>Action Plan</td></tr><tr><td rowspan="2">Gen. store</td><td>Petrol, oil, lubricant</td><td rowspan="2">Keep items in designated area i.e Bundwall with 110% of capacity</td><td rowspan="2">Establish recovery procedure i.e accidental spillage –</td></tr><tr><td>Chemical</td></tr></table>				Activities	Source	Waste/pollution	Affected	Gen. store	Petrol, oil, lubricant	Spillage and contamination	Land	Chemical	Water	SW Store	Scheduled waste	All types of SW	Environmental	Office	Domestic/office waste	Paper Plastic	Land, water	Toilet & Kitchen	Sewage	Workshop	Used oil & grease	Spillage	Recycled	Metal waste	Wastage	Oil drum/tank	Labour Line	Domestic waste	Solid waste	Land, water	Toilet/kitchen waste	Sewage	General	Debris (Construction of building)	Solid	Land	Activities	Source	Prevention	Action Plan	Gen. store	Petrol, oil, lubricant	Keep items in designated area i.e Bundwall with 110% of capacity	Establish recovery procedure i.e accidental spillage –	Chemical
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Criterion / Indicator		Assessment Findings				Compliance
					Kit available	
		SW Store	Scheduled waste	Comply to EQA requirements	Dispose as SW and maintained records	
		Office	Domestic/office waste	Implement recycling of waste and provide bins	Continuous educations on environmental issues and program. Provide training on recycling	
			Toilet & Kitchen			
		Workshop	Used oil & grease	Collect discarded materials for recycling		
			Metal waste			
			Oil drum/tank			
		Labour Line	Domestic waste	Display signages and provide litter bins	Provide training on recycling	
			Toilet/kitchen waste	Ensure no accidental spillage	Cease using facilities in event of non-functional	
		General	Debris (Construction of building)	Collect at designated place	Disposed by appointed party	
Criterion 4.5.5: Natural water resources						
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: a. Assessment of water usage and sources of supply.	SOU 27 estates had established its Water Management Plan 2024 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as; <ul style="list-style-type: none"><li>Implementation of rainwater harvest</li><li>Side drain at field road to control water, frond stacking</li><li>Enhancement of ground vegetation at bare ground area.</li></ul>				Complied

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

Criterion / Indicator		Assessment Findings			Compliance																						
	<p>b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities.</p> <p>c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</p> <p>d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p><b>- Major compliance -</b></p>	a) Assessment of water usage and sources of supply are as shown below:																									
		<table><tr><th colspan="2">Source</th><th>Monitoring</th></tr><tr><td>Own</td><td>- Natural from mountain - Purchase for domestic consumption</td><td>Monitoring water supply - Monthly</td></tr><tr><td>Rainwater</td><td>- Domestic use for workshop and chemical mixing</td><td>Rainfall data – On-going</td></tr><tr><td>Water tank</td><td>- Emergency water supply</td><td></td></tr></table>			Source		Monitoring	Own	- Natural from mountain - Purchase for domestic consumption	Monitoring water supply - Monthly	Rainwater	- Domestic use for workshop and chemical mixing	Rainfall data – On-going	Water tank	- Emergency water supply												
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		Rainwater	- Domestic use for workshop and chemical mixing	Rainfall data – On-going																							
		Water tank	- Emergency water supply																								
		As the date of audit Sapong and Melalap Estate generally did not record daily usage of water as the source generated naturally from the mountain.																									
		The management has adopted “Sime Darby Plantation Research Guideline on Water & Wastewater Sampling” Version 1:2016 to comply to requirement of clean and safe water supply for domestic use as refer to <i>Clause 3.0 Scope and sub clause 3.1.2 – Raw water, treated water, and end-of-pipe such as from house, office and water tank.</i>																									
		Sampling has been conducted monthly with latest sampling result dated 12/09/2024 as tabled below:																									
		<table><tr><th colspan="4">SAPONG ESTATE</th></tr><tr><td>Type of sample</td><td colspan="3">: Water</td></tr><tr><td>Date Received</td><td colspan="3">: 03/07/2024</td></tr><tr><td>Date issued</td><td colspan="3">: 07/08/2024</td></tr><tr><td>Test Report No</td><td colspan="3">: ML7772024</td></tr><tr><td>Sample Ref:</td><td>E. Coli (MPN/100mL)</td><td>Total Coliform</td><td>Fecal Coliform (MPN/100mL)</td></tr></table>				SAPONG ESTATE				Type of sample	: Water			Date Received	: 03/07/2024			Date issued	: 07/08/2024			Test Report No	: ML7772024			Sample Ref:	E. Coli (MPN/100mL)
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings				Compliance
				(MPN/100mL)		
		Main Office - Office	ND (<2)	ND (<2)	ND (<2)	
		Kuala Pipe - Housing	ND (<2)	ND (<2)	ND (<2)	
		Tangki Desa - Housing	ND (<2)	ND (<2)	ND (<2)	
		NEST - NEST	ND (<2)	ND (<2)	ND (<2)	
		Sapong Guest House	ND (<2)	ND (<2)	ND (<2)	
		MELALAP ESTATE				
		Type of sample	: Water			
		Date Received	: 02/08/2024			
		Date issued	: 12/09/2024			
		Test Report No	: IE1279/2024			
		Sample Ref:	E. Coli (MPN/100mL)	Total Coliform (MPN/100mL)	Fecal Coliform (MPN/100mL)	
		DM 1 – Main inlet	ND (<2)	ND (<2)	ND (<2)	
		DM 2 - Linesite	ND (<2)	ND (<2)	ND (<2)	
		DP 1 – Pegalan Inlet	ND (<2)	ND (<2)	ND (<2)	
		DP 2 - Linesite	ND (<2)	ND (<2)	ND (<2)	
		b) The estate management committed in monitoring the outgoing water negative impacts into the natural waterways by conducting water sampling involving all the three gazetted rivers in the estate namely Sg. Ampat, Sg. Bunut and Sg. Biah. Latest analysis result dated 02/08/2024 for Sapong Estate, tabled as below:				

Criterion / Indicator		Assessment Findings							Compliance	
		Sapong Estate								
		Sample Ref	pH	BOD	COD	SS	AN	DO		
		Sg. Bunut	(25 °C)	(mg/L)	(mg/L)	(mg/L)	(mg/L)	(mg/L)		
		- Upstream	7.19	<1	12	8	<1	3.52		
		- Midstream	7.06	2	52	12	<1	3.33		
		- Downstream	7.14	1	44	2	<1	2.97		
		Sg. Biah								
		- Upstream	7.37	1	48	2	<1	2.90		
		- Midstream	7.29	<1	12	2	<1	3.20		
		- Downstream	7.12	3	60	20	<1	2.76		
		Sg. Ampat								
		- Upstream	7.34	1	24	4	<1	2.96		
		- Midstream	7.34	1	24	2	<1	3.26		
		- Downstream	7.28	1	16	2	<1	3.11		
		Melalap Estate								
		Sample Ref	pH	BOD	COD	SS	AN	DO		
		Sg. Pegalan	(25 °C)	(mg/L)	(mg/L)	(mg/L)	(mg/L)	(mg/L)		
		- Upstream	7.70	<1	<2	523	0.06	6.81		
		- Downstream	7.7.75	<1	<2	282	<0.1	5.96		
		Among others management plan taken:								
		1. Regular inspection at buffer/HCV areas / monthly monitoring								
		2. Monitor natural water ways - surrounding areas on quarterly basis								
		3. Monitor drinking water quality on monthly frequency								
		4. Track, measure and report all activities around river								

Criterion / Indicator		Assessment Findings	Compliance
		<p>5. Train and educate workers.</p> <p>6. The sampling sites taken as follows. There were no issues on the waterquality. Variation if any is investigated as per the SOP.</p> <p>c) Ways to optimize water and nutrient usage to reduce wastage is being established through the following practices:</p> <ol style="list-style-type: none"> <li>1. Large containers are placed at strategic locations to collect rainwater recycled for washing heavy machinery</li> <li>2. To recycle water spillage while mixing of chemical at mixing area</li> <li>3. Frequent inspection to detect leakage/ Fix any leakage</li> <li>4. Avoid excessive usage during cleaning Close pipe to prevent water dripping</li> </ol> <p>The Estates had implemented water managements plans which covered:</p> <ol style="list-style-type: none"> <li>1. Water shortage contingencies</li> <li>2. Water pollution prevention</li> <li>3. Reduce wastage</li> <li>4. Identification &amp; management of waste waters</li> <li>5. Monitoring rainfall</li> <li>6. Regular water quality analysis.</li> </ol> <p>d) The estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along thenatural waterways. The estates adopted the existing SD Guthrie Berhad policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring</p>	

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

Criterion / Indicator		Assessment Findings	Compliance												
		<p>appropriate riparian buffer zones.</p> <p>The guidelines are detailed in the Responsible Agriculture Charter revised 2020. The buffer zones established are as shown below. Samples are taken from estates for detection of any pollution arising from the mill and estates activities and guided SOP ref SD/SDH/GSQM/ESH/311 dated 01/07/2016 titled ESH - Water Management Procedure. Among other parameters are;</p> <table><tr><th>River width</th><th>Buffer Zone</th></tr><tr><td>➤ 40m</td><td>50 m</td></tr><tr><td>20 – 40 m</td><td>40 m</td></tr><tr><td>10 – 20 m</td><td>20 m</td></tr><tr><td>5 – 10 m</td><td>10 m</td></tr><tr><td>&lt; 5</td><td>5 m</td></tr></table> <p>Sighted and verified during site visit:</p> <ul style="list-style-type: none"><li>▪ Sapong Estate – Sg. Ampat, Sg. Bunut and Sg. Biah</li><li>▪ Melalap Estate – Sg. Pegalan</li></ul> <p>Both audited estates have adequately and satisfactorily implemented the followings:</p> <ol style="list-style-type: none"><li>1. Erected signages – RIPARIAN AND BUFFER ZONE<ul style="list-style-type: none"><li>- Dilarang meracun dan membaja</li><li>- Dilarang mandi dan memancing</li></ul></li><li>2. No evidence of any chemical activities along the riparian areas<ul style="list-style-type: none"><li>- Sapong Estate – Block 2018A</li><li>- Melalap Estate – Block MA P01</li></ul></li></ol> <p>e) During the site visit to both estates, it was confirmed that there were no incidents of natural vegetation removal observed at the</p>	River width	Buffer Zone	➤ 40m	50 m	20 – 40 m	40 m	10 – 20 m	20 m	5 – 10 m	10 m	< 5	5 m	
River width	Buffer Zone														
➤ 40m	50 m														
20 – 40 m	40 m														
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5 – 10 m	10 m														
< 5	5 m														

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>established buffer zone at this point in the audit.</p> <p>During the site visit and also from input gathered from interviews with workers and staff, it was noted that there is no bore well being used within the estate.</p>	
<b>4.5.5.2</b>	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p><b>- Minor compliance -</b></p>	Interviews and feedback received from stakeholders confirmed that there was no construction of weirs and dams across main rivers or waterways passing through both the estates.	Complied
<b>4.5.5.3</b>	<p>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).</p> <p><b>- Minor compliance -</b></p>	<p>During the field visit the management of both audited estates verified that water harvesting practices being implemented such as road-side drains being channeled to conservation terraces and pruned fronds stacking areas where possible and applicable.</p> <p>This has been mentioned in the as common practices introduced within the SD Guthrie Berhad Agriculture Procedures.</p>	Complied
<b>Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value</b>			
<b>4.5.6.1</b>	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <ol style="list-style-type: none"> <li>Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</li> <li>Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species),</li> </ol>	<p>The HCV re-assessment was compiled by PSQM team on Jan 2016 for both estates and mill SOU 27. The report therein contained information relating to HCV identification and management. The details among others as extracted below.</p> <ol style="list-style-type: none"> <li>Overview of HCV assessment</li> <li>Description of assessment area <ul style="list-style-type: none"> <li>- Landscape context of SOU 27</li> </ul> </li> <li>HCV criteria &amp; application to agriculture <ul style="list-style-type: none"> <li>• Visual observation &amp; supporting information</li> <li>• Wildlife in plantation</li> </ul> </li> </ol>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance																																								
	<p>that could be significantly affected by the grower(s) activities.</p> <p><b>- Major compliance -</b></p>	<ul style="list-style-type: none"> <li>Decision on HCV status</li> </ul> <p>iv. HCV management / Monitoring.</p> <p>b) The report is given in details to provide the existence of HCV, complete with photo and description The conservation and management of such identified areas are also detailed therein. The HCV areas presence as identified by the Estates within SOU 27 are given below:</p> <table border="1"> <thead> <tr> <th>Area</th><th>Site</th><th>Ha</th><th>HCV Type</th></tr> </thead> <tbody> <tr> <td colspan="4">Sapong Estate</td></tr> <tr> <td>Sg. Ampat, Bunut, Biah</td><td></td><td>41.89</td><td>HCV 4</td></tr> <tr> <td>Slope Ant Hill</td><td>P03AA</td><td>0.40</td><td>HCV 4</td></tr> <tr> <td>Cemetery</td><td>P02A/02B</td><td>3.43</td><td>HCV 6</td></tr> <tr> <td colspan="4">Melalap Estate</td></tr> <tr> <td>Water Catchment</td><td>P01KA</td><td>3.67</td><td>HCV 4</td></tr> <tr> <td>River (Pegalan) Reserve</td><td></td><td>84.25</td><td>HCV 4</td></tr> <tr> <td>Aki Tampulan Stone</td><td>P20B</td><td>0.0045</td><td>HCV 6</td></tr> <tr> <td>Cemetery</td><td>P01MA</td><td>0.37</td><td>HCV 6</td></tr> </tbody> </table> <p>All areas were sighted and verified. The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. Map verification and site visit confirmed that the estates are surrounded by rivers and villages. The HCVs, conservation areas/environmentally sensitive areas e.g. bund along the stretches of river/straits which passes bordering through the estate had been identified and being monitored.</p>	Area	Site	Ha	HCV Type	Sapong Estate				Sg. Ampat, Bunut, Biah		41.89	HCV 4	Slope Ant Hill	P03AA	0.40	HCV 4	Cemetery	P02A/02B	3.43	HCV 6	Melalap Estate				Water Catchment	P01KA	3.67	HCV 4	River (Pegalan) Reserve		84.25	HCV 4	Aki Tampulan Stone	P20B	0.0045	HCV 6	Cemetery	P01MA	0.37	HCV 6	
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings	Compliance									
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>There is no RTE or high biodiversity value at CU complexes except for reported presence of snakes, monkeys and wild boars. The management and monitoring plan for HCV areas was established and reviewed annually. There were displays of signage made at site.</p> <p>There were programs held by the Estates to all employees in pertaining to the awareness of HCV areas and RTE species. Employees are aware of the following reminders;</p> <p>a) An offence to capture, harm, kills any wildlife.</p> <p>b) Disciplinary measures shall be taken if found violating company rules.</p> <p>c) Riparian buffer zone to be free from any chemical's application/pollution</p> <p>d) Relevant signs NO HUNTING NO FISHING ALLOWED</p> <p>Training in relation to the HCV management is shown below:</p> <table><tr><td>Estate/Description of training</td><td>Sapong</td><td>Melalap</td></tr><tr><td>Protection – HCV riparian zone</td><td>25/07/2024</td><td>12/07/2024</td></tr><tr><td>Policies briefing – RSPO/MSPO</td><td>22/07/2024</td><td>24/07/2024</td></tr></table>	Estate/Description of training	Sapong	Melalap	Protection – HCV riparian zone	25/07/2024	12/07/2024	Policies briefing – RSPO/MSPO	22/07/2024	24/07/2024	Complied
Estate/Description of training	Sapong	Melalap										
Protection – HCV riparian zone	25/07/2024	12/07/2024										
Policies briefing – RSPO/MSPO	22/07/2024	24/07/2024										
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>The RTE assessment was incorporated in the HCV report and evaluation. Therein providing wildlife database categories of;</p> <p>a) Birds/ Mammals</p> <p>b) Herpetofauna/ Conservation status</p> <p>c) Offence and penalties under Wildlife Conservation Act 2010.</p> <p>d) Provocation of wildlife.</p> <p>In records there is no RTE species observed/spotted (except for monkeys) within the Estates in the CU. Relevant action plans had been established and implemented concerning protection of the riparian.</p>	Complied									

Criterion / Indicator	Assessment Findings	Compliance
	<p>such as identification on map and ground, restriction of no chemical's activities, awareness training to workers and patrolling by Auxiliary Police/ Bund operators. The Estates reviewed the HCV management plan annually in Jan 2024.</p> <p>Protected Areas</p> <ul style="list-style-type: none"> <li>a) Boundary markers estate/ forest reserve</li> <li>b) Signage - no illegal hunting/ collecting &amp; unauthorized entry</li> <li>c) Patrol the boundary area</li> <li>d) Inform all stakeholders on HCV assessment/ protection</li> </ul> <p>RTE</p> <ul style="list-style-type: none"> <li>a) Education &amp; awareness for workers</li> <li>b) Ensure no agrochemical activities at bordering water bodies</li> <li>c) Education &amp; awareness for workers</li> <li>d) Ensure no agrochemical activities at bordering water bodies</li> <li>e) Signage - no illegal hunting/collecting &amp; unauthorized entry</li> <li>f) Patrol the boundary area</li> <li>g) Inform all stakeholders on HCV assessment/ protection</li> </ul> <p>Ecosystem</p> <ul style="list-style-type: none"> <li>a) Place signage on no illegal activities</li> <li>b) Patrol boundary areas within forest reserve regularly</li> <li>c) Socialize the HCV assessment consisting of identification management / monitoring to all employees</li> <li>d) Information to stakeholders on the HCV</li> </ul> <p>Documents on the management plan was sighted and verified.</p>	

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

Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.5.7: Zero burning practices</b>			
<b>4.5.7.1</b>	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. <b>- Major compliance -</b>	The Group policy of "Zero open burning" is enforced since July 2008. The operating units adhered to the policy of "Zero open burning" for any replanting guided by Responsible Agriculture Charter revised 2020 - <i>item 3.2.5 zero use of fire for land preparation and establish effective monitoring and prevention as well as proactive firefighting measures within a reasonable radius beyond our operational boundaries.</i> From field visits and interviews with the workers there is no open burning being practiced in the Estate. The Estates had replanting program spanned over the forthcoming years.	Complied
<b>4.5.7.2</b>	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. <b>- Major compliance -</b>	There is no land preparation by means of burning at both the estates. This is confirmed through observation during the field visits and interview with the workers.	N/A
<b>4.5.7.3</b>	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. <b>- Major compliance -</b>	There is no land preparation by means of burning at both the estates. This is confirmed through observation during the field visits and interview with the workers.	N/A
<b>4.5.7.4</b>	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. <b>- Minor compliance -</b>	This is included in the specification of work orders in event of land preparation during a replanting. It is a standard practice in SD Guthrie Berhad. However, there are variations of practices between inland and coastal Estate. Trunks are felled and chipped without having to shred and windrowed in certain conditions. Adjustment of work requirement are finalized from the directive of the PMU and the Region office.	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.6 Principle 6: Best Practices</b>			
<b>Criterion 4.6.1: Site Management</b>			
<b>4.6.1.1</b>	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - <b>Major compliance</b> -	<p>SOU 27 Melalap continued to use the documents established by the SD Guthrie Berhad among others as follows;</p> <ul style="list-style-type: none"> <li>• Plantations Quality Management System (PQMS) Manual</li> <li>• PQMS / EQMS Std Operating Manual &amp; Procedures (SOP)</li> <li>• Sustainable Plantation Management System (SPMS) Manual</li> <li>• RSPO Supply Chain Manual</li> <li>• ESH Management System Manual</li> <li>• Occupational Safety and Health Manual</li> <li>• Pictorial Safety Standards</li> <li>• Laboratory Process Control Manual</li> <li>• Security Guidelines.</li> </ul> <p>In addition, technical guidelines as listed in the Agricultural Reference Manual 2023 were also used. In general, the documents included operation activities in the estates from;</p> <ul style="list-style-type: none"> <li>• Seedlings in nursery to planting of young palms.</li> <li>• Plantation upkeep to mill FFB receipt, grading, processing.</li> <li>• Quality analysis and dispatch of CPO &amp; CPK.</li> <li>• Security in the SOU27.</li> </ul> <p>Contents of the Manual were disseminated to the workers through;</p> <ul style="list-style-type: none"> <li>• Morning muster</li> <li>• Estates weekly briefings</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>• Training as ad hoc and programmed basis.</li> </ul> <p>The Manuals are also kept in the administration office to facilitate reference by any interested parties. Site inspection and interview with workers confirmed that the SOPs had been implemented and the employees understood the requirements of the SOPs.</p> <p>In addition, there are also manuals available within the industry and MPOB that are used as guidelines. The procedures were communicated to workers through training and infield supervision. Interview with workers showed that the information in the procedures had been effectively communicated. Workers confirmed that the SOPs had been implemented and they understood the requirements of the SOPs</p> <p>The implementation of SOPs is monitored on a daily basis by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is made via supervision and records maintenance. The estates among others maintained the following records.</p> <ul style="list-style-type: none"> <li>• Work program / Field cost books</li> <li>• Bin cards, Harvesting Intervals</li> <li>• Monthly Estate Report and Account</li> <li>• Monthly Operations, monthly rainfall</li> <li>• Pest and diseases monthly return</li> <li>• Agrochemical monthly consumption</li> <li>• Harvesting details i.e. daily inspection report - yield improvement program</li> <li>• Pest &amp; Disease monthly submission.</li> <li>• Summary of machinery running hours</li> <li>• Harvesting records detailing the number of bunches harvested</li> </ul>	

Criterion / Indicator		Assessment Findings					Compliance																			
		<ul style="list-style-type: none"><li>Quantity of loose fruit collected by each harvesters</li><li>Monthly FFB production, etc.</li></ul> <p>The Agronomy performed visits to the estates i.e Melalap Estate - 11/06/2024 and Sapong Estate – 12/06/2024. Similarly the GSD also made internal audits on 24/07/2024 and 25/07/2024 respectively. The estate performance for the crop production ending 30/09/2024 year to date as tabled below;</p> <table><tr><th rowspan="2">Parameter</th><th colspan="2">Melalap</th><th colspan="2">Sapong</th></tr><tr><th>Actual</th><th>Budget</th><th>Actual</th><th>Budget</th></tr><tr><td>FFB production/ mt</td><td>9763.46</td><td>11485.73</td><td>15085.65</td><td>19889.75</td></tr><tr><td>Yield/ Ha</td><td>8.84</td><td>10.62</td><td>7.52</td><td>10.21</td></tr></table>					Parameter	Melalap		Sapong		Actual	Budget	Actual	Budget	FFB production/ mt	9763.46	11485.73	15085.65	19889.75	Yield/ Ha	8.84	10.62	7.52	10.21	
Parameter	Melalap		Sapong																							
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4.6.1.2	<p>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.</p> <p><b>- Major compliance -</b></p>	<p>Like all SD Guthrie Estates, the estates visited in SOU 27 continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by:</p> <ul style="list-style-type: none"><li>Responsible Agriculture Charter revised 2020- 3.1 Protect and Conserve Biodiversity &amp; Ecosystem</li><li>Land Preparation for Terracing in ARM Manual 2023</li></ul> <p>Interviews concluded that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants. The slope maps for the titled ha were provided by the R &amp; D Precision Agriculture Unit with details as follows:</p> <table><tr><th>Terrain</th><th>Sapong</th><th>Melalap</th></tr><tr><td>0-2</td><td>25.50</td><td>77.30</td></tr></table>					Terrain	Sapong	Melalap	0-2	25.50	77.30	Complied													
Terrain	Sapong	Melalap																								
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings							Compliance																					
		<table><tr><td>2-6</td><td>24.42</td><td>4.88</td></tr><tr><td>6-12</td><td>26.55</td><td>12.25</td></tr><tr><td>12-20</td><td>20.22</td><td>5.16</td></tr><tr><td>20-25</td><td>3.03</td><td>0.41</td></tr><tr><td>&gt;25</td><td>0.29</td><td>0.00</td></tr><tr><td>Total</td><td>100%</td><td>100%</td></tr></table>			2-6	24.42	4.88	6-12	26.55	12.25	12-20	20.22	5.16	20-25	3.03	0.41	>25	0.29	0.00	Total	100%	100%	This compliance being addressed in the "Slope and River Protection" Responsible Agriculture Charter signed by the Group Managing Director in 2020 stating the following under item 3.1 Protect and Conserve Biodiversity and Ecosystems. For slope <25 degree the existing crop all vegetative shall be maintained accordingly".							
2-6	24.42	4.88																												
6-12	26.55	12.25																												
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Total	100%	100%																												
4.6.1.3	A visual identification or reference system shall be established for each field. <b>- Major compliance -</b>	Field maps had been documented and markings of field identification being shown therein. There was sufficient no of markers being displayed on the fields for field identification as observed during the field visits. Field identifications were mainly shown using estate map. <table><tr><td>Estate</td><td colspan="2">Field no</td><td colspan="2">Field no</td><td colspan="2">Field no</td></tr><tr><td>Melalap</td><td>P00K</td><td>P01MB</td><td>P02M</td><td>P20A</td><td>P01KA</td><td>P19B</td></tr><tr><td>Sapong</td><td>PR24A</td><td>P18A</td><td>P01KA</td><td>P01MB</td><td>P02M2</td><td>P00PC</td></tr></table>							Estate	Field no		Field no		Field no		Melalap	P00K	P01MB	P02M	P20A	P01KA	P19B	Sapong	PR24A	P18A	P01KA	P01MB	P02M2	P00PC	Complied
Estate	Field no		Field no		Field no																									
Melalap	P00K	P01MB	P02M	P20A	P01KA	P19B																								
Sapong	PR24A	P18A	P01KA	P01MB	P02M2	P00PC																								
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. <b>- Major compliance -</b>	The management have established business plan as a guidance for daily estate operations. The business plan contains Total mature ha,Estimated FFB Price/Mt, Yield Per Hectare, Estimated FFB/Mt, Upkeep & Maintenance, Harvesting, General Charges, Income and Profit Loss. <table><tr><td colspan="7">Oil Palm Yield Statistic (Actual &amp; Budget)</td></tr><tr><td colspan="7">Month: September 2024 (YTD)</td></tr></table>							Oil Palm Yield Statistic (Actual & Budget)							Month: September 2024 (YTD)							Complied							
Oil Palm Yield Statistic (Actual & Budget)																														
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings						Compliance																																				
			Sapong		Melalap																																							
		FFB Production Actual (mtan)	15,085.65		7,463.45																																							
		FFB Production Budget (mtan)	19,889.752		15,017.75																																							
		Yield Per Hectare Actual (mtan/ha)	7.52		8.84																																							
		Yield Per Hectare Budget (mtan/ha)	10.21		13.91																																							
		Cost Per FFB Actual (RM/ha)	RMXXX.XX		RMXXX.XX																																							
		Cost Per FFB Budget (RM/ha)	RMXXX.XX		RMXXX.XX																																							
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 -	The estate has established a replanting program spanned over a 5-year period for forecast. This programmed will be start replanting as per plan. Sighted the evidence: <table><tr><td colspan="6">Sapong Estate</td></tr><tr><td>Year</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td>Ha</td><td>252.89</td><td>268.15</td><td>243.31</td><td>237.80</td><td>272.42</td></tr><tr><td colspan="6">Melalap Estate</td></tr><tr><td>Year</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td>Ha</td><td>168.51</td><td>241.86</td><td>239.16</td><td>220.07</td><td>0.00</td></tr></table>						Sapong Estate						Year	2024	2025	2026	2027	2028	Ha	252.89	268.15	243.31	237.80	272.42	Melalap Estate						Year	2024	2025	2026	2027	2028	Ha	168.51	241.86	239.16	220.07	0.00	Complied
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Year	2024	2025	2026	2027	2028																																							
Ha	168.51	241.86	239.16	220.07	0.00																																							
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment  - Major compliance -	The management have established business plan as a guidance for daily estate operations. Sighted the business plan and available for verification during audit.  The business plan contains Total mature ha,Estimated FFB Price/Mt, Yield Per Hectare, Estimated FFB/Mt, Upkeep & Maintenance, Harvesting, General Charges, Income and Profit Loss. <table><tr><td colspan="6">SAPONG ESTATE</td></tr><tr><td>Year</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td>Mature Ha</td><td>1916.79</td><td>1600.23</td><td>1353.63</td><td>1245.55</td><td>1338.09</td></tr><tr><td>Immature Ha</td><td>239.02</td><td>555.58</td><td>802.18</td><td>910.26</td><td>817.72</td></tr><tr><td>Total Ha</td><td>2155.81</td><td>2155.81</td><td>2155.81</td><td>2155.81</td><td>2155.81</td></tr><tr><td>FFB Tons</td><td>32913.92</td><td>27376.88</td><td>25088.49</td><td>25564.21</td><td>25517.21</td></tr></table>						SAPONG ESTATE						Year	2024	2025	2026	2027	2028	Mature Ha	1916.79	1600.23	1353.63	1245.55	1338.09	Immature Ha	239.02	555.58	802.18	910.26	817.72	Total Ha	2155.81	2155.81	2155.81	2155.81	2155.81	FFB Tons	32913.92	27376.88	25088.49	25564.21	25517.21	Complied
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

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4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented and reviewed through Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report.</p> <p>Document: Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports &amp; Internal Audit Report.</p>						Complied																																																																								
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>Sapong Estate and Melalap Estate has established a pricing mechanism and conducts transactions based on contract agreements with contractors. The pricing terms outlined in these contracts are mutually acknowledged by Estates and the contractors. Reviewed contract agreements and Letters of Award for service providers and external FFB suppliers confirm this arrangement.</p>						Complied																																																																								

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>Sapong Estate  Contractor: PXXXXXXXXX AXXXX  Type of Work: FFB Transport and EFB Transport  Agreement Validity: 01/04/2024 – 31/12/2024</p> <p>Melalap Estate  Contractor: SXXX EXXXXXXXXX  Type of Work: Backhoe services  Agreement Validity: 15/01/2024 – 31/12/2024</p>	
<b>4.6.3.2</b>	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p><b>- Major compliance -</b></p>	<p>Contractors are provided with contracts that are fair, legal, and transparent, including clearly defined payment terms. These terms are specified in Clause 9.0 "Purchase Price of The FFB" and Clause 10.0 "Payment" within the contract agreement.</p> <p>There is substantial evidence indicating that the estates consistently meets its payment obligations in a timely manner. All payments are processed by the Accounts Department at headquarters. Verification of invoices, account statements, and payment vouchers for sample contractors confirms that payments are made in accordance with the payment terms outlined in the contract agreement.</p> <p>Sample as below:</p> <p>Sapong Estate  Contractor: PXXXXXXXXX AXXXX  Type of Work: FFB Transport and EFB Transport  Agreement Validity: 01/04/2024 – 31/12/2024  Invoice Date: 02/10/2024  Payment Date: 07/10/2024</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		Payment record reference: 160000007XX Melalap Estate Contractor: SXXX EXXXXXXXX Type of Work: Backhoe services Agreement Validity: 15/01/2024 – 31/12/2024 Invoice Date: 02/09/2024 Payment Date: 05/09/2024 Payment record reference: 160000006XX	
<b>Criterion 4.6.4: Contractor</b>			
<b>4.6.4.1</b>	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. <b>- Major compliance -</b>	The estates management conducted a briefing on the MSPO requirements for contractors during the stakeholder meeting held on 07/08/2024. Additionally, contractors are provided with contracts and are required to submit relevant documentation, such as valid permits and licenses, to ensure compliance with legal requirements and other necessary regulations. Other Training conducted for Sapong Estate dated 06/05/2024 and 03/07/2024 for Melalap Estate.	Complied
<b>4.6.4.2</b>	The management shall provide evidence of agreed contracts with the contractor. <b>- Major compliance -</b>	Management has documented all agreements made with contractors. Contracts are awarded by headquarters and follow all related procedures. Interviews with a sample of contractors confirmed that they are aware of all the terms and conditions outlined in the contract. The contract agreements are signed by both parties. Sapong Estate Contractor: PXXXXXXXXX AXXXX Type of Work: FFB Transport and EFB Transport	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>Agreement Validity: 01/04/2024 – 31/12/2024</p> <p>Melalap Estate</p> <p>Contractor: SXXX EXXXXXXXX</p> <p>Type of Work: Backhoe services</p> <p>Agreement Validity: 15/01/2024 – 31/12/2024</p>	
<b>4.6.4.3</b>	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p><b>- Minor compliance -</b></p>	<p>This requirement was specified and explained during the stakeholder meeting, which included the presence of contractors and vendors. All contractors and vendors must adhere to the MSPO guidelines as set forth by SD Guthrie Berhad. According to Clause (iv) of the letter, suppliers and contractors are required to "Provide access to the RSPO/ISCC/MSPO/SCCS auditors to contractors' operation site(s) and employees whenever deemed necessary." The letter is signed by both parties.</p> <p>Additionally, contractors have signed the Vendor Integrity Pledge (VIP), which mandates compliance with labor and human rights, environmental standards, safety and health regulations, ethical practices, and management practices related to anti-bribery, fraud, and corruption. The Vendor Code of Business Conduct (COBC) document includes Clause 4, which states, "We have the right to audit vendors to verify compliance with this Vendor COBC and/or with the requirements set out in the third-party agreement to permit ongoing assessment of risk".</p>	Complied
<b>4.6.4.4</b>	<p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.</p> <p><b>- Major compliance -</b></p>	<p>All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.7 Principle 7: Development of new planting</b>			
<b>Criterion 4.7.1:</b> High biodiversity value			
<b>4.7.1.1</b>	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.1.2</b>	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>Criterion 4.7.2:</b> Peat Land			
<b>4.7.2.1</b>	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>Criterion 4.7.3:</b> Social and Environmental Impact Assessment (SEIA)			

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

Criterion / Indicator		Assessment Findings	Compliance
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. <b>- Minor compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>Criterion 4.7.4: Soil and topographic information</b>			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
4.7.4.2	Topographic information shall be adequate to guide the	Not Applicable, there are no new planting available.	N/A

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

Criterion / Indicator		Assessment Findings	Compliance
	planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. <b>- Major compliance -</b>		
<b>Criterion 4.7.5:</b> Planting on steep terrain, marginal and fragile soils			
<b>4.7.5.1</b>	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.5.2</b>	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.5.3</b>	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>Criterion 4.7.6:</b> Customary land			
<b>4.7.6.1</b>	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.7.6.2</b>	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. <b>- Minor compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.6.3</b>	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. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.6.4</b>	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. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.6.5</b>	Identification and assessment of legal and recognised customary rights shall be documented. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.6.6</b>	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A
<b>4.7.6.7</b>	The process and outcome of any compensation claims shall be documented and made publicly available. <b>- Major compliance -</b>	Not Applicable, there are no new planting available.	N/A



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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.7.6.8</b>	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. <b>- Minor compliance -</b>	Not Applicable, there are no new planting available.	N/A

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

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.1 Principle 1: Management commitment &amp; responsibility</b>			
<b>Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy</b>			
<b>4.1.1.1</b>	Policy for the implementation of MSPO shall be established. - <b>Major compliance</b> -	SD Guthrie Berhad 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
<b>4.1.1.2</b>	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - <b>Major compliance</b> -	SD Guthrie Berhad 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"> <li>• Promoting good governance and transparency</li> <li>• Contributing to a better society</li> <li>• Minimizing environmental harm</li> <li>• Delivering sustainability quality.</li> </ul> The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> <li>• Responsible Agriculture Charter</li> <li>• Human Rights Charter</li> </ul>	Complied
<b>Criterion 4.1.2 – Internal Audit</b>			
<b>4.1.2.1</b>	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	SD Guthrie Berhad has established the Internal Audit Procedure, documented as SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. This procedure mandates that internal audits be	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	conducted annually. It has been confirmed that the mill complies with this requirement by performing internal audits each year. The MSPO Internal Audit was conducted on 23/07/2024 by the Sustainability Compliance Unit of the Group Sustainability Department, and the Internal Audit Report was available for verification.	
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	SD Guthrie Berhad has established the Internal Audit Procedure, documented as Doc number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. The MSPO Internal Audit was conducted on 23/07/2024 by the Sustainability Compliance Unit of the Group Sustainability Department, and the Internal Audit Report was available for verification. During the assessment, the internal audit team identified 14 Major Non-Conformities and no Minor Non-Conformities related to the MSPO Standard. The root cause, corrections, corrective action plans, and their status were documented in the Sustainability Certification Online Tracking System (SCOTS).	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The internal audit findings were accurately recorded and presented for management review. The mill promptly addressed all findings within the designated timeframe, demonstrating their responsiveness. The MSPO Internal Audit was conducted on 23/07/2024 by the Sustainability Compliance Unit of the Group Sustainability Department, and the Internal Audit Report was available for management review.	Complied
<b>Criterion 4.1.3 – Management Review</b>			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective	The internal audit report was documented and made available for management review. As evidence, all findings from internal audit	Complied

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

Criterion / Indicator	Assessment Findings	Compliance
<p>implementation of MSPO and decide on any changes, improvement and modification.</p> <p><b>- Major compliance -</b></p>	<p>were responded by Estate within the acceptable timeframe. Report details as below. MSPO Internal Audit was conducted on 23/07/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>SD Guthrie Berhad has established SOP for Management Review documented in Standard Operation Manual, Sub-Section 5.6, dated: 25/05/2015. Based on the SOP established, the frequency for management review needs to be carried out at least once a year. – Management Review Meeting conducted on 28/08/2024 at Melalap POM Meeting Room. The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"> <li>1. Introduction by Chairman</li> <li>2. Results of internal audits covering RSPO MSPO</li> <li>3. Customer feedbacks</li> <li>4. Process performance and product conformity</li> <li>5. Status of preventive and corrective action</li> <li>6. Follow up action from previous Management Review</li> <li>7. Changes that could affect the management system</li> <li>8. Recommendation for improvement</li> <li>9. Complaints and grievances</li> <li>10. Improvement of the effectiveness of the management system and process</li> <li>11. Resource needs</li> </ol>	

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

Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.1.4 – Continual Improvement</b>			
<b>4.1.4.1</b>	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - <b>Major compliance</b> -	The mill management has established continual improvement plan as per sampled evidence below: <ul style="list-style-type: none"> <li>Document: Continual improvement Plan FY 2024</li> <li>1. Environmental Improvement <ul style="list-style-type: none"> <li>- To ensure wet cleaning using water jet</li> <li>- To ensure control the dilution rate</li> <li>- To use circulation water at pond</li> </ul> </li> <li>2. Social improvement <ul style="list-style-type: none"> <li>- To repair the strait lamp at housing area</li> <li>- To provide the volleyball court at housing area</li> <li>- To repair the fencing at ETP area</li> </ul> </li> </ul>	Complied
<b>4.1.4.2</b>	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - <b>Major compliance</b> -	System to improve practice in line with new information and techniques were carried out by the estate management through various programs as documented in the annual training program. The management on receiving this information is responsible to disseminate to the employees. Refer the followings: <ul style="list-style-type: none"> <li>Document 1: 2024 Annual Training Program</li> <li>Document 2: Training records i.e Attending seminars</li> </ul>	Complied
<b>4.2 Principle 2: Transparency</b>			
<b>Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements</b>			

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

Criterion / Indicator		Assessment Findings	Compliance
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. <b>- Major compliance -</b>	SD Guthrie Berhad has established a Communication Procedure for both internal and external stakeholders, as outlined in the Standard Operation Manual (SOM) – External Communication, Appendix 5.5.3.2, Version 1, dated 01/04/2008. In addition, the company developed the Suara Kami Helpline platform to further enhance communication. Information regarding these procedures is available in both English and Malay, and is accessible to stakeholders via notice boards at the mill. Communication with stakeholders is facilitated through Townhall Sessions or External Stakeholders' Meetings. The most recent external stakeholder meeting was held on 07/08/2024.	Complied
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. <b>- Major compliance -</b>	During the on-site audit, it was noted that management documents related to sustainability were available at the mill upon request. These included sustainability policies, procedures, social and environmental assessments, and management action plans. Additionally, global documents can be accessed through the company's website. However, confidential documents such as financial and personal records are not to be disclosed publicly. The Mill Manager is responsible for handling all communications and requests for documentation that may be shared with the public or stakeholders.	Complied
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. <b>- Major compliance -</b>	The management has established a document related to Communication with Internal and External Stakeholders under the Sustainability Plantation Management System (SPMS), as outlined in Appendix 5: Flowchart and Procedure for Handling Social Issues, dated 01/11/2008. This document details the standard procedure	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		within the Mill Quality Management System (MQMS) and is further elaborated in the Standard Operation Manual (SOM), specifically in Subsection 5.5, which addresses the procedure for internal and external communication, also dated 01/11/2008 for the mill.	
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . <b>- Minor compliance -</b>	The mill management has appointed the Assistant Mill Engineer as the person responsible for handling social issues. The appointment letter, approved by the Mill Manager, has been sighted and confirmed.	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. <b>- Major compliance -</b>	Melalap POM has established a list of stakeholders, documented in the 2024 Stakeholders List. The stakeholders are categorized into Vendors/Suppliers, Local Community, Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.), and the FFB Supply Chain. Consultation and communication with stakeholders were carried out through written reports and meetings.  Any communications, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' meeting minutes, the Suara Kami Platform, and the Whistleblowing Channel. A Stakeholders Meeting was held on 05/03/2024, and the minutes of the "Mesyuarat Stakeholder 2024" are available as per the audit findings.	Complied
<b>Criterion 4.2.3 – Traceability</b>			
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. <b>- Major compliance -</b>	SD Guthrie Berhad has established an SOP for traceability and documented in SD Guthrie Berhad Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 02 dated January 2024. Reference document no. SDP/GSD/202401/SCCS. The objective of the procedure is to provide guideline for mill to establish and	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB). The documents were available at the mill office	
<b>4.2.3.2</b>	The management shall conduct regular inspections on compliance with the established traceability system. - <b>Major compliance</b> -	The mill maintained daily production records as described in 4.2.3.1 above in compliance to the procedure established by the mill. The FFB flow chart commences from the estate harvesting designated fields to mill weighbridge (tickets). The mill processing records the total FFB processed for the day and the storage tank no being stored. The records include opening FFB balances in ramp and cages plus the FFB intake from the estates for the day less the closing FFB balances will provide the total processed.  The despatch oil from the storage tank follows a similar formula opening stock plus production less the despatch volume will give a closing stock for the day record. All records of CPO tank sounding are recorded during the 2 shifts operations. All records are maintained in the daily production report authorized by the Mill Manager.	Complied
<b>4.2.3.3</b>	The management shall identify and assign suitable employees to implement and maintain the traceability system. - <b>Minor compliance</b> -	The mill had appointed 3 personnel comprising of 2 Mill Assistants and 1 QA Supervisor as Person Responsible for SCCS and other matters related to the Management System. The appointment letters dated 01/06/2024 were issued and signed by the Senior Assistant in Charge which states the responsible of the PIC among others: <ul style="list-style-type: none"> <li>• Assisting Assistant on Supply Chain Certification System</li> <li>• Other related issues on SCCS</li> <li>• Requirement of Management System</li> <li>• All letters were sighted and verified</li> </ul>	Complied



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

Criterion / Indicator		Assessment Findings	Compliance																																								
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. <b>- Major compliance -</b>	<p>The mill has established procedure stated in the Plantation Quality Management System – Standard Operating Procedure for Sustainable Supply Chain and Traceability ver. 02 dated January 2024. Reference document no. SDP/GSD/202401/SCCS. Therein documenting the procedure for traceability. The procedure requires validation of certificate of supplying estates. The procedure had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report.</p> <ul style="list-style-type: none"><li>For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form.</li><li>The CPO/CPK weighbridge ticket/despatch note is produced for all transaction from Melalap Palm Oil Mill to the buyers.</li></ul> <p>Despatch of CPO/CPK sampled as given below;</p> <table><tr><th>Date</th><th>Qty /Mt</th><th>WB no</th><th>Vehicle no</th><th>CPO Buyer</th></tr><tr><td>05/09/2024</td><td>39.650</td><td>43760</td><td>SYQ 8168</td><td>SD Guthrie Trading</td></tr><tr><td>05/09/2024</td><td>37.930</td><td>43757</td><td>KFG 8168</td><td>SD Guthrie Trading</td></tr><tr><td>14/09/2024</td><td>38.110</td><td>43924</td><td>TCJ 8168</td><td>SD Guthrie Trading</td></tr></table> <table><tr><th>Date</th><th>Qty /Mt</th><th>WB no</th><th>Vehicle no</th><th>CPK Buyer</th></tr><tr><td>11/09/2024</td><td>35.140</td><td>07927</td><td>LG 8138</td><td>KLK Premier Oil</td></tr><tr><td>06/09/2024</td><td>35.220</td><td>08261</td><td>LG 8138</td><td>KLK Premier Oil</td></tr><tr><td>24/09/2024</td><td>35.140</td><td>07933</td><td>RS 8138</td><td>KLK Premier Oil</td></tr></table> <p>Information in the ticket among others consists of the following;</p> <ul style="list-style-type: none"><li>MPOB license no</li><li>Buyers Name / Transporter Name</li></ul>	Date	Qty /Mt	WB no	Vehicle no	CPO Buyer	05/09/2024	39.650	43760	SYQ 8168	SD Guthrie Trading	05/09/2024	37.930	43757	KFG 8168	SD Guthrie Trading	14/09/2024	38.110	43924	TCJ 8168	SD Guthrie Trading	Date	Qty /Mt	WB no	Vehicle no	CPK Buyer	11/09/2024	35.140	07927	LG 8138	KLK Premier Oil	06/09/2024	35.220	08261	LG 8138	KLK Premier Oil	24/09/2024	35.140	07933	RS 8138	KLK Premier Oil	Complied
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>Gross and tare weight/ vehicle no/ time in and out</li> <li>quantity mt/buyer weight/ drivers' details</li> <li>Produce quality/seal no</li> <li>RSPO Cert no 547124 - validity 01/12/2026</li> <li>MSPO cert no 6685285 - validity 13/03/2028</li> <li>Weighbridge operator on duty.</li> </ul>	
<b>4.3 Principle 3: Compliance to legal requirements</b>			
<b>Criterion 4.3.1 – Regulatory requirements</b>			
<b>4.3.1.1</b>	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p><b>- Major compliance -</b></p>	<p>SD Guthrie Berhad has established a mechanism to ensure compliance with legal and other requirements, documented in the Mill Quality Management System (MQMS) under the Standard Operation Manual, distributed to all operating units. The Group Sustainability Department and the respective operating units are responsible for identifying, managing, updating, and tracking legal requirements, as well as monitoring compliance. This is referenced in the SD Guthrie Berhad ESH Management System Manual, ESH Legal &amp; Other Requirements; Guidelines and Procedures (Document ID: SD/SDP/SQM (ESH)/202, Revision 0, dated 01/07/2012).</p> <p>Among the licenses and permits sampled:</p> <ul style="list-style-type: none"> <li>MPOB License no 535146004000 (valid until 31/12/2024)</li> <li>DOE – Jadual Pematuhan Ref 003562 (valid until 30/06/2025)</li> <li>Majlis Daerah Tenom ref no TNM/2018/3935 (valid until 09/01/2025)</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>BOMBA – Fire Certificate No 337674 (valid until 22/04/2025)</li> <li>Energy Commission ref 007901/2003 (valid until 15/08/2024)</li> <li>Boiler SB PMD 2868 (valid until 13/08/2025)</li> <li>Boiler SB PMD 2092 (valid until 11/10/2024)</li> <li>Back Pressure Vessel SB-PMT 6247 (valid until 13/08/2025)</li> <li>Thermal Deaerator SB – PMT 6253 (valid until 13/08/2025)</li> <li>Horizontal Air Receiver Tank SB – PMT 14573 (valid until 13/08/2025)</li> <li>Horizontal Air Receiver Tank SB – PMT 14574 (valid until 13/08/2025)</li> <li>Air Receiver Tank SB PMT 14945 (valid until 13/08/2025)</li> <li>Air Receiver Tank SL PMT 14946 (valid until 13/08/2025)</li> <li>De Metrology Corp. Weighbridge 1 ref D222186 (valid until 17/02/2025)</li> <li>De Metrology Corp. Weighbridge 2 ref D257422 (valid until 20/02/2025)</li> <li>JTK - Overtime Permit ref 113/2022/0039 (valid until 24/03/2024)</li> </ul> <p>Competency requirements under the Factory and Machinery Act 1967 include:</p> <ul style="list-style-type: none"> <li>Steam Engineer (1 – Grade 2)</li> <li>Engine Driver (BHC) A4 (2 persons)</li> <li>Boilermen (4 – Grade 2)</li> <li>AESP Authorised Entrant Standby Person (5 persons)</li> <li>AGT Authorised Gas Tester Entry Supervisor (1 person)</li> </ul>	

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>MPOB FFB Grader (2 persons)</li> <li>First Aider - BOFA (7 persons)</li> </ul> <p>Additional notes:</p> <ul style="list-style-type: none"> <li>Melalap POM operates under MPOB license no 535146004000, valid until 31/12/2024. The approved FFB processed per annum is 96,000 MT, and the actual FFB processed in 2023 was 49,898.55 MT, in compliance with regulations.</li> <li>The Mill Manager is scheduled to attend CePSWaM training from 14-18/10/2024, as per the letter dated 12/09/2024.</li> <li>The mill submitted an overtime permit renewal request to JTK on 19/03/2024, followed by letters on 28/08/2024 and 02/10/2024.</li> <li>The mill applied for Energy Commission renewal on 07/10/2024 via Contractor M/s NXX EXXXXXXXX SXXXXXXX Sdn Bhd, delayed due to new requirements in the Energy Commission of Sabah (Amendment) Enactment 2024.</li> <li>The mill notified the DOE and received approval on 11/12/2013 for the installation of a gen-set model C15 ATAAC with a capacity of 410 kVA (220 kW), complying with Peraturan 36 and 38 of the 1978 Peraturan Kualiti Alam Udara Bersih, revised to Regulation 5 of Environmental Quality (Clean Air) Regulations 2014.</li> </ul>	
<b>4.3.1.2</b>	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p><b>- Major compliance -</b></p>	<p>A documented procedures had been established and implemented. Reference document Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. All operating units have Legal &amp; Other Requirements Register (LORR) covering all the</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		necessary regulatory requirements. Refer to legal register dated 02/10/2024 with addition to applicable laws issued and updated by the Group Sustainability Department.	
<b>4.3.1.3</b>	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. <b>- Major compliance -</b>	<p>All legal requirement is documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the respective operating unit. The legal register at the mill is reviewed/updated on a yearly basis / as and when needed for new updates/licenses. The document lists the latest applicable laws and amendments, revision dates and acknowledgement by the management. The latest review was dated 02/10/2024 to include new updates as listed below</p> <ul style="list-style-type: none"> <li>• 01/06/2024 – Poison (Amendment) Act 2022</li> <li>• 01/06/2024 – Occupational Safety and Health (Amendment) Act 2022</li> <li>• 01/06/2024 – Occupational Safety and Health (Plant Requiring Certificate of Fitness) Reg 2024</li> <li>• 01/06/2024 – Energy Commission of Sabah (Amendment) Enactment 2024</li> <li>• 01/06/2024 – Electrical Supply Enactment 2024.</li> <li>• 19/08/2024 – Environmental Quality (Amendment) Act 2024</li> <li>• 09/09/2024 – Immigration Act 1959/63</li> <li>• 23/09/2024 – Income Tax ((Amendment) Act 2024</li> <li>• 23/09/2024 – Personal Data Protection (Amendment) 2024</li> <li>• 23/09/2024 – Employees Social Security (Amendment) Act 2024</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>23/09/2024 – Employment Insurance System (Amendment) Act 2024</li> </ul>	
<b>4.3.1.4</b>	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p><b>- Minor compliance -</b></p>	Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Sustainability Department / Head Office. The mill has appointed 3 personnel comprising of 2 Mill Assistants and 1 QA Supervisor as Person Responsible for SCCS and other matters related to the Management system as per appointment letters dated 01/06/2024 signed by the Senior Assistant in Charge which states the responsible of the PIC among others responsible for the legal matters and management system.	Complied
<b>Criterion 4.3.2 – Lands use rights</b>			
<b>4.3.2.1</b>	<p>The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users.</p> <p><b>- Major compliance -</b></p>	Melalap POM is situated on land owned by Melalap Estate, under Land Title #Country Lease 1xxx. A copy of the land title is kept at the mill. Based on verified documentation and on-site consultations with relevant stakeholders, it has been confirmed that there are no land dispute issues involving Melalap POM, and their oil palm milling activities have not infringed upon the land use rights of other users since the last audit.	Complied
<b>4.3.2.2</b>	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land.</p> <p><b>- Major compliance -</b></p>	The management is required to provide documentation demonstrating legal ownership of the land where Melalap POM is located, which falls under Melalap Estate with Land Title #Country Lease 1xxx. A copy of this land title is maintained at the mill.	Complied
<b>4.3.2.3</b>	<p>Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p>	Melalap POM is located within Melalap Estate under Land Title #Country Lease 1xxx. Fencing has been established around the mill	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
	- <b>Major compliance</b> -	building complex to define and separate the management boundaries between the estate and the mill. Employee housing and recreational facilities are situated within the same vicinity to facilitate easier management of the workforce.	
<b>4.3.2.4</b>	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - <b>Minor compliance</b> -	No issues of land dispute issue occur in Melalap POM as well as all estates within SOU 27 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted onsite confirmed the information.	N/A
<b>Criterion 4.3.3 – Customary rights</b>			
<b>4.3.3.1</b>	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - <b>Major compliance</b> -	Not applicable as land issues is handled by the Melalap Estate.	N/A
<b>4.3.3.2</b>	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - <b>Minor compliance</b> -	Not applicable as land issues is handled by the Melalap Estate.	N/A
<b>4.3.3.3</b>	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - <b>Major compliance</b> -	Not applicable as land issues is handled by the Melalap Estate.	N/A
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			

Criterion / Indicator		Assessment Findings	Compliance
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><b>- Minor compliance -</b></p>	<p>The Social Impact Assessment (SIA) was conducted from 19 to 21 May 2015 for SOU 27 Melalap POM and its supply bases by the Social &amp; Environment Projects Unit of the PSQM Department. The assessment methodology included on-site consultations with stakeholders, site observations, and document reviews. Both internal and external stakeholders were involved, including employees, vendors, local community representatives, school representatives, and government authorities.</p> <p>The assessment focused on several social aspects related to the impacts of mill operations, including:</p> <ul style="list-style-type: none"> <li>• Social background of employees, including education levels</li> <li>• Social background of local communities</li> <li>• Employees' working conditions, including occupational safety and health</li> <li>• Employees' living conditions, including housing infrastructure and amenities</li> <li>• Company engagements and consultations, including contributions to the community</li> </ul> <p>Issues raised by stakeholders were integrated into a management plan, which has been implemented and is continuously monitored by management to track its status and progress. The plan is reviewed periodically with the participation of both internal and external stakeholders through consultations and meetings. Various sessions of internal stakeholder consultations are conducted, including monthly Social Dialogue meetings. The latest external stakeholder consultation meeting took place on 07/08/2024.</p>	Complied



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

Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.4.2:</b> Complaints and grievances			
<b>4.4.2.1</b>	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p><b>- Major compliance -</b></p>	<p>SD Guthrie Berhad has implemented various tools to document communications and complaints, including the Complaint Book (Internal), Complaint/Feedback Form (External), and Communication Book (Internal &amp; External). Most complaints from internal stakeholders, primarily workers, were related to housing repairs submitted through the OPP Platform. Records indicate that these issues were promptly addressed and resolved by estate management.</p> <p>The SOP for Grievance Response (Version 2.0, approved on 18/07/2022) outlines the assignment of cases based on specific criteria, with each category having its own timeframe. According to clause 4.2, "For cases where investigations are complete, operators have 14 days to inform workers of the outcome, and the case will be considered closed if workers remain unreachable by the end of that period."</p> <p>In addition, complainants can utilize the Suara Kami platform, accessible to both internal and external stakeholders. The SOP for the Suara Kami Helpline (Version 1, approved on 15/04/2020) specifies that concerns are categorized and must be addressed within the designated timeframes: 14 working days for Forced Labour cases, 4 working days for Urgent Non-Forced Labour cases, and 14 working days for Non-Urgent Non-Forced Labour cases.</p>	Complied
<b>4.4.2.2</b>	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p><b>- Major compliance -</b></p>	<p>Most of complaints made by internal stakeholders among workers were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the Mill management. For Complaint/Feedback Form by external</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblowing platform or can direct file in the complaint book.</p> <p>Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases were categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered closed if the workers ae still not reachable by the end of the duration".</p> <p>Other than that, complainant can used the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour. Verify there is no complaint received at Suara Kami for Melalap POM. Complaints received at OPP were resolved, agree by both party and in within stipulated timeframe.</p> <p>Sample of complaint record as below:</p> <ul style="list-style-type: none"> <li>Complainant: YXXXX AXXXXX, Dated 03/01/2024, Issue: Pipe Leaking, Resolved on 03/01/2024</li> <li>Complainant: KXX YXX, Dated 26/03/2024, Issue: Suis Problem. Resolved on 30/03/2024</li> </ul>	

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>Complainant: RXXXX JXXXXXXXX, Dated 06/04/2024, Issue: Two socket problem, Resolved on 15/04/2024</li> </ul>	
<b>4.4.2.3</b>	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p><b>- Minor compliance -</b></p>	<p>Most of complaints made by internal stakeholders among employees were related to the housing repair (OPP) which based on the records were taken action and resolved immediately by the POM management. Interview conducted with the workers shows that any complaint was made by them was resolved by the management in accepted timeframe. Sighted the QR code for the OPP Platform is publicly available at each of the living quarters.</p> <p>For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblower platform or can direct file in the complaint book. The hotline number and QR Code for Suara Kami is available at mill areas such as at office area, operation area and living quarters</p>	Complied
<b>4.4.2.4</b>	<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><b>- Minor compliance -</b></p>	<p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 07/08/2024 at Melalap POM. The meeting was attended by people included village head, school representative, OCP supplier, contractor and others. Awareness of complaint and grievance training was conducted for the employees of Melalap POM was made on 03/10/2024.</p>	Complied
<b>4.4.2.5</b>	<p>Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request.</p> <p><b>- Major compliance -</b></p>	<p>Record review found that previous complaints and requests for the past 24 months were still available.</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.4.3:</b> Commitment to contribute to local sustainable development			
<b>4.4.3.1</b>	<p>Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.</p> <p><b>- Minor compliance -</b></p>	<p>In support of local development, the management of Melalap POM has made contributions to the local communities, including the following examples:</p> <ul style="list-style-type: none"> <li>Rental of a backhoe for a funeral for villagers on 21/09/2024.</li> <li>Document disposal in the boiler for Tenom Hospital on 06/06/2024.</li> <li>Donation to SK Pulong Tenom on 13/09/2024.</li> </ul>	Complied
<b>Criterion 4.4.4:</b> Employees safety and health			
<b>4.4.4.1</b>	<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><b>- Major compliance -</b></p>	<p>The Group Health, Safety and Environmental HSE Policy had been established and implemented.</p> <p>The Policy was signed by the Group Managing Director on 05/5/2022 and displayed prominently on notice boards in English and local language Bahasa Malaysia.</p> <p>The Policy is implemented through the OSH activities by the Site Safety Officers and monitored by OSH Manager from Region and Head Office.</p> <p>Included in the policy is the commitment of the Company to provide and maintain a safe and healthy working environment of its employees &amp; contractors &amp; visitors.</p> <p>Commitment to be responsibilities of both employer &amp; employees.</p>	Complied
<b>4.4.4.2</b>	<p>The occupational safety and health plan should cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p>	<p>The Occupational Safety and Health Plan includes the following details:</p>	Complied

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

Criterion / Indicator	Assessment Findings	Compliance
<ul style="list-style-type: none"> <li>b) The risk of all operations shall be assessed and documented.</li> <li>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"> <li>ii. All employees involved are adequately trained on safe working practices;</li> <li>iii. All precautions attached to products should be properly observed and applied;</li> </ul> </li> <li>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</li> <li>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</li> <li>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.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>a) The HSE policy is communicated through training sessions and during muster. Ad-hoc training is also conducted for smaller groups of employees. Reference training is noted as 4.4.6.1.</li> <li>b) The mill has identified and reviewed significant hazards and risks, determining appropriate risk control measures. Hazard Identification, Risk Assessment, and Risk Control (HIRARC) records, along with Chemical Hazard Risk Assessment (CHRA) reports, were verified during the assessment. The HIRARC covers various activities, including chemical mixing, scheduled waste storage, CPO storage, vehicle usage, FFB reception, water treatment, power generation, waste handling, lab operations, diesel engine operations, machine maintenance, storage tank management, office work, effluent treatment plant (ETP) management, oil clarification, belt press operation, oil pressing, boiler station, EFB storage, and landscaping. The HIRARC was reviewed on 30/08/2024 to include revisions on new risks related to fruit handling at the ramp following incidents in a sister mill. These reviews occur annually or whenever necessary due to accidents or changes in machinery/work processes. All HIRARC documentation was verified and approved.</li> </ul> <p>Noise Risk Assessment (NRA) was conducted on 19/08/2024 by Sherman Services &amp; Supply (My KKP registration no HQ/14/PEB/00/125). The assessment revealed the following findings: 9 personnel below excessive noise levels (&lt;82dB(A)), 6 personnel above excessive noise levels (&gt;82dB(A)), and 6 personnel below noise exposure limits (&gt;85dB(A)). There were no recorded maximum noise levels exceeding 115dB(A) or peak noise levels of 140dBC at any time.</p>	

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

Criterion / Indicator	Assessment Findings	Compliance
<p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p><b>- Major compliance -</b></p>	<p>Subsequently, the mill conducted audiometric analysis for 79 employees on 15/05/2024, revealing one employee with abnormal results. A re-test for this employee was arranged at Ophelia Hearing Specialist, Kota Kinabalu, on 20/07/2024. In the meantime, the employee was reassigned to a lower-noise area in the landscaping section and is scheduled for follow-up testing next year.</p> <p>c) An awareness and training programme has been established to educate employees on chemical handling, SDS requirements, and SOPs for chemical storage. These topics were covered in training sessions referenced in 4.4.6.1, with an emphasis on product safety precautions.</p> <p>d) The mill provides personal protective equipment (PPE) to employees based on their job roles. The types of PPE provided include general workers: safety helmets, cotton/leather gloves, and safety shoes; and workshop employees: safety helmets, cotton/leather gloves, safety shoes, safety harnesses, and face masks. PPE issuance records for 2023 and 2024 were verified, and employees were observed using the appropriate PPE, including tanker drivers.</p> <p>e) The mill has established an SOP for chemical handling, which is included in the Integrated Management Manual under the Operational Control Procedure (Reference: UM/HSE/OCP/04 dated 09/03/2021). This SOP outlines compliance measures for CHRA reassessment, chemical register reviews, chemical management assessments, and health surveillance. The CHRA was conducted on 02-03/04/2024 by SXXXX EXXXXXXX Sdn Bhd (Regn no HQ/10/ASS/00/277). A total of 39 employees underwent medical surveillance at KXXXX MXXXX Sdn Bhd</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>(OHD no HQ/08/DOC/00/695). The results confirmed that all employees were fit to handle chemicals.</p> <p>f) The Mill Manager, acting as the Senior Assistant in Charge, was appointed Chairman of the OSH Committee by a letter dated 01/06/2024, signed by the Regional CEO. The Manager also assigned OSH coordinator duties to assistants for the implementation of OSH practices.</p> <p>g) Regular two-way communication with employees occurs through quarterly OSH meetings. Meetings were held on 13/09/2024, 15/06/2024, 15/03/2024, and 15/12/2023. Topics discussed include PPE usage, ESH performance, training and competency, legal compliance, contractor compliance, workplace inspections, housing, and environmental issues.</p> <p>h) Emergency and accident procedures are outlined in the SOP, with an ERP team formed for various emergencies such as fire hazards, site injuries, and diesel/chemical spills. Training sessions covered spill containment, emergency response plans, and fire drills (referenced in 4.4.6.1).</p> <p>i) First aid training was provided for nominated employees involved in mill operations. A program titled "Basic Occupational First Aider &amp; CPR" was organized by GSD, and first aid kits with the required items were made available at key locations in the mill. The most recent inspection of first aid boxes took place on 11/09/2024.</p> <p>j) Accident records are kept for a minimum of seven years, with incidents reviewed during safety meetings. In 2023, one accident on 21 September resulted in one day of lost time due to a submersible pump injury. The mill recorded no other lost-</p>	

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

Criterion / Indicator		Assessment Findings	Compliance
		time injuries (LTIs) and submitted JKPP 8 to DOSH on 16/01/2024 in compliance with legislative requirements.	
<b>Criterion 4.4.5:</b> Employment conditions			
<b>4.4.5.1</b>	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. <b>- Major compliance -</b>	SD Guthrie Berhad has embedded good social practices concerning human rights and industrial harmony in its established policies. This is outlined in the Group Sustainability & Quality Policy Statement, signed by the Group Managing Director, Mr. Mohamad Helmy Othman Basha, on 02/12/2019. In adherence to this policy, the mill conducted a briefing on 03/10/2024, attended by employees, including staff and workers.	Complied
<b>4.4.5.2</b>	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. <b>- Major compliance -</b>	Records of employment and interviews conducted on-site with a sample of internal and external stakeholders confirmed that workers, including local communities, women, and migrant workers, have not faced discrimination. This was verified through interviews with the gender committee and worker representatives, as well as during stakeholder consultations, which confirm that no discriminatory practices occur at Melalap POM.	Complied
<b>4.4.5.3</b>	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. <b>- Major compliance -</b>	Based on the agreements and pay slips reviewed for a sample of employees, as per indicator 4.4.5.6 below, management has ensured that the employees' pay and conditions comply with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of workers ID as below: <ul style="list-style-type: none"> <li>ID: 00001817XX</li> <li>ID: 00001611XX</li> <li>ID: 00001594XX</li> </ul>	Complied



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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>ID: 00001238XX</li> <li>ID: 00001226XX</li> <li>ID: 00001422XX</li> <li>ID: 00001300XX</li> <li>ID: 00000584XX</li> <li>ID: 00000347XX</li> <li>ID: 00000347XX</li> </ul>	
<b>4.4.5.4</b>	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p><b>- Minor compliance -</b></p>	<p>Management has ensured that contractor employees are compensated in accordance with legal or industry minimum standards, as stipulated in the employment contract agreed upon between the contractor and the employee. Sample of contractor and their employees as below:</p> <p>Contractor: SXXX EXXXXXXXX</p> <p>Type of Work: Backhoe services</p> <p>Agreement Validity: 19/09/2023 – 31/12/2024</p> <p>Workers:</p> <ul style="list-style-type: none"> <li>NRIC: 770718-XX-XXXX</li> <li>NRIC: 661101-XX-XXXX</li> </ul> <p>Contractor: UXXXXXX MXXXXXXXX PXXXXX SXXXXX</p> <p>Type of Work: Grass cutting</p> <p>Agreement Validity: 01/03/2024 – 31/03/2025</p> <p>Workers:</p> <ul style="list-style-type: none"> <li>NRIC: 740427-XX-XXXX</li> <li>NRIC: 920219-XX-XXXX</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.4.5.5</b>	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. <b>- Major compliance -</b>	The established records in the Employee Masterlist, available as a database in the computerized SEMUA System, provide an accurate account of all employees, including their full names, gender, date of birth, date of joining the company, wage grade, position, and other relevant particulars.	Complied
<b>4.4.5.6</b>	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. <b>- Major compliance -</b>	Copies of fair contracts signed by both the employee and employer have been provided to each employee. Interviews with the workers confirmed that the estate has given them their copy of the contract agreement, and they are aware of and understand the content of their contract. Sample of workers ID as below: <ul style="list-style-type: none"> <li>• ID: 00001817XX</li> <li>• ID: 00001611XX</li> <li>• ID: 00001594XX</li> <li>• ID: 00001238XX</li> <li>• ID: 00001226XX</li> <li>• ID: 00001422XX</li> <li>• ID: 00001300XX</li> <li>• ID: 00000584XX</li> <li>• ID: 00000347XX</li> <li>• ID: 00000347XX</li> </ul>	Complied
<b>4.4.5.7</b>	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.	An attendance and work hours recording system has been established using both a manual and computerized punch card system, ensuring transparency regarding working hours and	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
	- <b>Major compliance</b> -	overtime for both employees and the employer. The monitoring of the time recording system is conducted through the Upstream Automation – Clock In/Out Report. The Mill Daily Attendance Report for August 2024 was sighted and is available as per the audit.	
<b>4.4.5.8</b>	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - <b>Major compliance</b> -	Interviews with the workers confirmed that they are all aware of the working hours and break times in the mill. An attendance and work hours recording system has been established using both a manual and computerized punch card system, ensuring transparency regarding normal working hours and overtime for both employees and the employer.	Complied
<b>4.4.5.9</b>	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - <b>Major compliance</b> -	Interviews with the workers confirmed that they are all aware of the working hours and break times in the mill, and they also know how to calculate their wages and overtime payments. Wages and overtime are processed based on the Punch Card System, with records maintained on individual cards. Overtime hours are clearly documented on the payment slips, and overtime payments are made in accordance with the Employment Act. Sample of workers ID as below: <ul style="list-style-type: none"> <li>• ID: 00001817XX</li> <li>• ID: 00001611XX</li> <li>• ID: 00001594XX</li> <li>• ID: 00001238XX</li> <li>• ID: 00001226XX</li> <li>• ID: 00001422XX</li> <li>• ID: 00001300XX</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>ID: 00000584XX</li> <li>ID: 00000347XX</li> <li>ID: 00000347XX</li> </ul>	
<b>4.4.5.10</b>	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. <b>- Minor compliance -</b>	Management contributes 10 kg of rice to all workers once every two months. Additionally, all workers are provided with free medical facilities. Foreign workers are entitled to a monthly phone allowance of RM5. Free housing facilities are also provided for all workers and their families.	Complied
<b>4.4.5.11</b>	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. <b>- Major compliance -</b>	All workers are provided with free housing facilities that include basic amenities such as clean water, a community hall, sports facilities, and more. Electricity is sourced from the national grid. The housing conditions comply with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections are conducted by the Assistant Manager to ensure the cleanliness of the housing. Latest inspection record sighted for the month of September 2024.	Complied
<b>4.4.5.12</b>	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. <b>- Major compliance -</b>	Management has established a Sexual Harassment Policy under the Human Rights Charter, revised in 2024. Training on this policy was conducted on 01/02/2024 at the Melalap POM Meeting Room. Additionally, Terms of Reference for Gender Representatives and Gender Committees were established in March 2021. Meetings are held at least every three months in accordance with the Gender Committee Guidelines, Version 2.0, dated January 2024. The most recent Gender Committee meeting at Melalap POM took place on 18/06/2024. Interviews with gender committee representatives and female	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		workers confirmed that there have been no reported issues of sexual harassment. Furthermore, the gender committee members have participated in training endorsed by the Women's Aid Organisation (NGO) regarding violence against women and children, as well as gender discrimination within the community. This training was also held on 03/10/2024, with photos and an attendance list available for audit verification.	
<b>4.4.5.13</b>	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - <b>Major compliance</b> -	The policy to respect the rights of all employees is embedded in SD Guthrie Berhad's "Group Sustainability & Quality Policy Statement," signed by the Group Managing Director, Mr. Mohamad Helmy Othman Basha, on 2/12/2019. Interviews with the workers confirmed that they are given the freedom to associate and bargain collectively with the company, as well as to organize among themselves through association meetings. Recent minutes of meetings between management and NUPW representatives were sighted, including a Union Meeting at Melalap POM dated 26/08/2024 and a Social Dialogue conducted on 22/08/2024. A stakeholder consultation with the NUPW representative confirmed that no issues have been reported to them.	Complied
<b>4.4.5.14</b>	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. - <b>Major compliance</b> -	The policy to protect children and young persons is embedded in SD Guthrie Berhad's "Group Sustainability & Quality Policy Statement," signed by the Group Managing Director, Mr. Mohamad Helmy Othman Basha, on 02/12/2019. Based on interviews, site inspections, and a review of the worker database, there are no young persons below 18 years old employed in any of the operating units within Melalap POM.	Complied
<b>Criterion 4.4.6:</b> Training and competency			

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

Criterion / Indicator		Assessment Findings	Compliance																																																												
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>A formal training program for 2024 that covered aspects of the MSPO indicators as well as other salient requirement of the mill operations has been established. Inclusive a training need identification matrix has been formalized with targeted period for the training identified. The training program among others includes the following subjects. Training is provided during musters and also in session held in the work stations / training rooms /mill compound. Details as provided below;</p> <table><tr><th>Subjects</th><th>Date</th><th>Date</th></tr><tr><td>PPE adherence</td><td>10/09/2024</td><td>06/02/2024</td></tr><tr><td>Spill containment HIRARC</td><td>09/07/2024</td><td>-</td></tr><tr><td>Chemical Handling/ Lab</td><td>13/03/2024</td><td>04/03/2024</td></tr><tr><td>Scheduled waste guidelines</td><td>07/03/2024</td><td>-</td></tr><tr><td>Water treatment/ sampling</td><td>07/03/2024</td><td>06/02/2024</td></tr><tr><td>Process Station SOP – Safety</td><td>21/09/2024</td><td>13/07/2024</td></tr><tr><td>Emergency Respond Plan</td><td>04/03/2024</td><td>-</td></tr><tr><td>Fire drill training</td><td>04/10/2024</td><td>20/12/2023</td></tr><tr><td>5S/ OMEGA program</td><td>06/12/2023</td><td>12/10/2024</td></tr><tr><td>Safety Briefing/ Dialogue</td><td>24/06/2024</td><td>15/06/2024</td></tr><tr><td>First aid/ CPR</td><td>11/03/2024</td><td>-</td></tr><tr><td>Tractor/ lorry/ safe driving</td><td>16/08/2024</td><td>-</td></tr><tr><td>Polln Cleaning Device PCD</td><td>23/08/2024</td><td>-</td></tr><tr><td>ETP WTP</td><td>15/06/2024</td><td>-</td></tr><tr><td>Confined Space Guidelines</td><td>07/03/2024</td><td>-</td></tr><tr><td>MSPO/ RSPO/ ISCC/ SCCS</td><td>03/07/2024</td><td>23/08/2024</td></tr><tr><td>ILO Compliance</td><td>09/09/2024</td><td>27/05/2024</td></tr><tr><td>Housing Facilities/ Upkeep</td><td>19/07/2024</td><td>13/02/2024</td></tr><tr><td>Supply chain RSPO/ MSPO</td><td>23/08/2024</td><td>-</td></tr></table>	Subjects	Date	Date	PPE adherence	10/09/2024	06/02/2024	Spill containment HIRARC	09/07/2024	-	Chemical Handling/ Lab	13/03/2024	04/03/2024	Scheduled waste guidelines	07/03/2024	-	Water treatment/ sampling	07/03/2024	06/02/2024	Process Station SOP – Safety	21/09/2024	13/07/2024	Emergency Respond Plan	04/03/2024	-	Fire drill training	04/10/2024	20/12/2023	5S/ OMEGA program	06/12/2023	12/10/2024	Safety Briefing/ Dialogue	24/06/2024	15/06/2024	First aid/ CPR	11/03/2024	-	Tractor/ lorry/ safe driving	16/08/2024	-	Polln Cleaning Device PCD	23/08/2024	-	ETP WTP	15/06/2024	-	Confined Space Guidelines	07/03/2024	-	MSPO/ RSPO/ ISCC/ SCCS	03/07/2024	23/08/2024	ILO Compliance	09/09/2024	27/05/2024	Housing Facilities/ Upkeep	19/07/2024	13/02/2024	Supply chain RSPO/ MSPO	23/08/2024	-	Complied
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Supply chain RSPO/ MSPO	23/08/2024	-																																																													

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

Criterion / Indicator		Assessment Findings			Compliance
		Working At Height/ LOTO	07/03/2024	08/02/2024	
		Audiometry Test Guideline	26/09/2024	21/08/2024	
		Induction program New	27/09/2024	22/08/2024	
		Health Program	02/10/2024	29/06/2024	
		Pay slip/ Working hours	03/10/2024	20/07/2024	
		Gender/ Sexual Harassment	28/09/2024	24/06/2024	
		Workshop operations	24/07/2024	12/10/2024	
		Contractor Briefing – Safety	01/10/2024	10/09/2024	
		HCV/RTE Awareness	07/06/2024	-	
<b>4.4.6.2</b>	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. <b>- Major compliance -</b>	<p>Similar methods introduced by the Sustainability Department for identifying the training needs are used in the mill. The details of the training needs include categories of;</p> <ul style="list-style-type: none"> <li>• Job descriptions</li> <li>• Sections</li> <li>• Employees' group.</li> </ul> <p>Included in this program are subjects related to;</p> <ul style="list-style-type: none"> <li>• Environment e.g. environmental, safety &amp; health policy</li> <li>• Scheduled waste management</li> <li>• Environmental responsibility, HCV &amp; Biodiversity training</li> <li>• Field activities/operations</li> <li>• Equipment handling, vehicles maintenance etc.</li> </ul>			Complied
<b>4.4.6.3</b>	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. <b>- Minor compliance -</b>	<p>The formal training program for 2024 covered key aspects of the MSPO indicators, as well as other important requirements for mill operations. Regular assessments of training needs were conducted at all audited sites. The training program included various subjects, with the training schedules organized as follows:</p>			Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>• PPE adherence: Jan-Mar, Apr-Jun, Jul-Sept, Oct-Dec</li> <li>• Documentation: Apr-Jun</li> <li>• FFB Grading / Ramp: Apr-Jun, Jul-Sept</li> <li>• Spill containment: Jul-Sept</li> <li>• Chemical Handling / Lab: Apr-Jun, Oct-Dec</li> <li>• Scheduled waste: Jul-Sept</li> <li>• Water treatment / sampling: Jul-Sept</li> <li>• Process Station SOP: Jan-Mar, Apr-Jun, Jul-Sept</li> <li>• Sampling &amp; handling: Not scheduled for 2024</li> <li>• Chemical handling: Jul-Sept</li> <li>• Emergency Response Plan: Jan-Mar, Apr-Jun</li> <li>• Fire drill training: Oct-Dec</li> <li>• First aid / CPR: Oct-Dec</li> <li>• Tractor / lorry / safe driving: Oct-Dec</li> <li>• Pollution Control Device (PCD): Apr-Jun</li> <li>• Halal Management: Oct-Dec</li> <li>• Confined Space Guidelines: Oct-Dec</li> <li>• PPE adherence / Safety: Jan-Mar, Jul-Sept</li> <li>• MSPO / RSPO / ISCC / SCCS: Jan-Mar, Apr-Jun</li> <li>• GHG calculations: Jan-Mar, Jul-Sept</li> <li>• Internal Audit Refresher: Jan-Mar</li> <li>• Working At Height / LOTO: Jan-Mar, Apr-Jun</li> <li>• Audiometry Test Guideline: Oct-Dec</li> <li>• Induction Program for New Workers: Jan-Mar, Apr-Jun, Jul-</li> </ul>	



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

Criterion / Indicator		Assessment Findings	Compliance
		Sept, Oct-Dec	
<b>4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>			
<b>Criterion 4.5.1: Environmental Management Plan</b>			
<b>4.5.1.1</b>	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. <b>- Major compliance -</b>	<p>Sighted and verified the Melalap Palm Oil Mill has adopted and maintained the policy and verified as follows:</p> <ul style="list-style-type: none"> <li>▪ Document: SD GUTHRIE BERHAD Group Health, Safety &amp; Environment (HSE) Policy</li> <li>▪ Reference No: IOM-CEOUM/HSE-014-05-2022</li> <li>▪ Effective Date: 5 May 2022</li> <li>▪ Signed by: Group Managing Director</li> </ul> <p>Therein, the company prime concern in ensuring that their daily activities are safe and at the same time sustaining the environment and biodiversity and committed to:</p> <ol style="list-style-type: none"> <li>a) Protecting and enhancing biodiversity and the ecosystem</li> <li>b) No deforestation and no new development on peat soil</li> <li>c) Enhancing resilience against climate change impact</li> <li>d) Adopting responsible consumption and production.</li> </ol> <p>This policy is prominently displayed in the office along with other Company's Policies. It is communicated to the employees via training and weekly briefing session among others;</p> <p>Internal Stakeholders - Morning briefing - HSE Policy dated 19/04/2024</p> <p>External Stakeholders meeting – Highlighted as per Agenda 3 Minutes Meeting Year 2024 dated 07/08/2024</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance		
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 <b>- Major compliance -</b>	a) The environmental management plan covers the established policy as referred to indicator 4.5.1.2 emphasized on the objectives and analysis of the environmental aspects and impacts of all operations	Complied		
		b) Refer to Environmental Aspects and Impacts Identification and Environmental Impact Evaluation, the management has established Environmental aspect impact analysis as sampled below. Such workstation identified and analyzed are:			
		No		Stations	No. of activities
		1		Reception	5
		2		Sterilization	6
		3		Threshing	4
		4		Pressing	6
		5		Clarification	11
		6		Depericarping	6
		7		Kernel recovery	12
		8		Boiler	10
		9		Power Generation	6
		10		Palm Product & dispatch	8
		11		Laboratory	1
		12		Water Treatment Plant	3
		13		Effluent Treatment plant	8
		14		Workshop	3
		15		Mill entrance	2
		16		Office & Administration	1
		17		Mill compound	1
18	Canteen	1			
19	Store	1			

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

Criterion / Indicator		Assessment Findings			Compliance									
			<table><tr><td>20</td><td>Schedule Waste</td><td>1</td></tr><tr><td>21</td><td>EFB Yard</td><td>1</td></tr><tr><td>22</td><td>ESP dust collector operation &amp; Maintenance</td><td>2</td></tr></table>	20	Schedule Waste	1	21	EFB Yard	1	22	ESP dust collector operation & Maintenance	2		
20	Schedule Waste	1												
21	EFB Yard	1												
22	ESP dust collector operation & Maintenance	2												
		Identification of aspects that cause environmental impact analysis score of >300, mitigation plan will be established.												
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. <b>- Major compliance -</b>	The management has established environmental plan to mitigate the negative impacts as follows: ▪ Workstation 13: Effluent Treatment Plant Activity: Treatment of Effluent - Aspects: Spillage and overflow of POME - Impact: Water pollution, land contamination, Unpleasant working environment: - Mitigation: Implement continuous monitoring system for pond level. Freeboard 0.5 meter. ▪ Workstation 15: EFB Yard Activity: Storage of Empty Fruit Bunch - Aspects: Leachate - Impact: Water pollution, land contamination, Business impact - Mitigation: Monitoring of EFB storage collection and application (onsite and documentation)			Complied									
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. <b>- Minor compliance -</b>	The mill management continue to promote the positive impacts of the operation continuously as follows: ▪ Workstation 13: Effluent treatment plant			Complied									

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

Criterion / Indicator		Assessment Findings	Compliance
		<p>Activity: Online desludging</p> <ul style="list-style-type: none"> <li>- Aspect: Belt press operation</li> <li>- Positive Impacts: Continuous desludging (not required for holding pond construction for desludging)</li> <li>- Aspect: Mist blower operation</li> <li>- Positive Impacts: Maintained pond level and reduced discharge to furrow.</li> </ul>	
<b>4.5.1.5</b>	<p>An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives.</p> <p><b>- Major compliance -</b></p>	<p>The management has established training program related to environment guided by training procedure which emphasized towards the employees understanding of the policy, objectives and management plan in achieving the management objectives. Such training program established and implemented are:</p> <p>Scheduled waste training dated 05/04/20224 attended by management team including staff and workers (43 pax morning shift).</p> <p>Waste management plan dated 09/07/2024 attended by management team including staff and workers (46pax morning shift).</p>	Complied
<b>4.5.1.6</b>	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.</p> <p><b>- Major compliance -</b></p>	<p>A regular discussions and meeting with workers where concerns about the environmental quality discussed verified as follows:</p> <ol style="list-style-type: none"> <li>1. Morning Muster briefing – weekly briefing as per latest date 09/07/2024 (Effluent Treatment Plant Operation)</li> <li>2. The management has also conducted Quarterly Environmental Performance Monitoring Committee (EPMC) dated as follows: <ul style="list-style-type: none"> <li>- Minutes meeting 01/2024/MLM/SBR dated 11/03/2024</li> <li>- Minutes Meeting 02/2024/MLM/SBR dated 15/06/2024</li> </ul> </li> </ol>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance																				
Criterion 4.5.2: Efficiency of energy use and use of renewable energy																							
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period</p> <p>- Major compliance -</p>	<p>The management has established Energy Management Plan 2024 which cover the followings aspects:</p> <ol style="list-style-type: none"><li>1. Electricity</li><li>2. Diesel</li><li>3. Reduction of GHG emission</li><li>4. Fiber and shell</li></ol> <p>The management has established monitoring of non-renewable energy usage by establishing the baseline values against actual consumption for FY 2023 such as the followings:</p> <table><tr><td>Description</td><td></td></tr><tr><td>FFB processed (mt)</td><td>49898.55</td></tr><tr><td>Diesel usage (Litre)</td><td>7978.66</td></tr><tr><td>Consumption (litre/mt)</td><td>0.16</td></tr><tr><td>Baseline (litre/mt)</td><td>0.12</td></tr></table> <table><tr><td>Description</td><td></td></tr><tr><td>FFB processed (mt)</td><td>49898.55</td></tr><tr><td>Electricity usage (kwh)</td><td>632025</td></tr><tr><td>Consumption (kwh/mt)</td><td>12.67</td></tr><tr><td>Baseline (kwh/mt)</td><td>11.10</td></tr></table>	Description		FFB processed (mt)	49898.55	Diesel usage (Litre)	7978.66	Consumption (litre/mt)	0.16	Baseline (litre/mt)	0.12	Description		FFB processed (mt)	49898.55	Electricity usage (kwh)	632025	Consumption (kwh/mt)	12.67	Baseline (kwh/mt)	11.10	Complied
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4.5.2.2	<p>Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations.</p> <p>- Major compliance -</p>	<p>The mill management has established year 2024 estimate direct usage of non-renewal energy for the operations which include fossil fuel and electricity</p> <table><tr><td>Description</td><td></td></tr></table>	Description		Complied																		
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings					Compliance																		
		<table><tr><td>FFB processed (mt)</td><td>35481</td></tr><tr><td>Diesel usage (Litre)</td><td>6607</td></tr><tr><td>Consumption (litre/mt)</td><td>0.19</td></tr><tr><td>Baseline (litre/mt)</td><td>0.12</td></tr></table> <table><tr><td>Description</td><td></td></tr><tr><td>FFB processed (mt)</td><td>35310</td></tr><tr><td>Electricity usage (kwh)</td><td>500916</td></tr><tr><td>Consumption (kwh/mt)</td><td>14.19</td></tr><tr><td>Baseline (kwh/mt)</td><td>11.10</td></tr></table>					FFB processed (mt)	35481	Diesel usage (Litre)	6607	Consumption (litre/mt)	0.19	Baseline (litre/mt)	0.12	Description		FFB processed (mt)	35310	Electricity usage (kwh)	500916	Consumption (kwh/mt)	14.19	Baseline (kwh/mt)	11.10	
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4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The mill management has introduced solar street lighting at their housing complex.  The fibre and shell are used in the boiler for fuel recycled in the process system. Surplus quantity of shell/fibre are delivered to estates for multipurposes or sold to outside buyers. EFB is used in the estates for mulching.					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 -	Identification of waste product and source of pollution has been established as referred to KKS Pollution Prevention Plan FY 2024 which is categorized as follows: <ul style="list-style-type: none"><li>Prepared by: Assistant Manager</li><li>Verified by Mill Senior Assistant in Charge</li><li>Effective date: 01/10/2024</li></ul> <table><tr><td>Type of waste</td><td>Frequency</td><td>Item Description</td><td>Location</td><td>Action to be taken</td></tr><tr><td></td><td></td><td>Spent Lubricant</td><td></td><td></td></tr></table>					Type of waste	Frequency	Item Description	Location	Action to be taken			Spent Lubricant			Complied								
Type of waste	Frequency	Item Description	Location	Action to be taken																					
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Criterion / Indicator		Assessment Findings					Compliance
		Scheduled waste	Every 180 days @ 20mtan	Spent Hydraulic oil Spent Hexane & IPA Contaminated empty drum and container Contaminated Rags Spent Obsolete Lab Chemical Used Lead Acid Battery Used grease Used Fluorescent lamp	Workshop, engine room, Lab, Mill processing building	As stipulated in MQMS SOP Section VII – Handling of Scheduled waste 1. Established list of Scheduled Waste 2. Notify DOE	
		Industrial Waste	Daily	POME ETP Solid EFB	ETP & EFB Station	Field application	
		Domestic waste	3 times a week	Rubbish	Line Site, office building, processing building	Regular Collection	
			When necessary	Sewage	Mill and Line site	Continuous monitoring	
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. <b>- Major compliance -</b>	a. Refer 4.5.3.1 b) Recycling of mill by products by improving and recycling potential of mill by-products by converting them into value added products such as fiber and shell as boiler fuels and EFB land application for nutrients					Complied

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

Criterion / Indicator		Assessment Findings	Compliance																														
<b>4.5.3.3</b>	<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><b>- Major compliance -</b></p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SD Guthrie Berhad Waste Management Procedures for Upstream Malaysia May 2023 ref SD/SDP/GSD/HSE/0522/01.</p> <p>a) Waste Management Plan 2024 has been established.</p> <p>b) Based on Environmental Impact Evaluation (file no: SM/5.2/EIE) and Environment Aspect and Impact Identification (file no: SM/5.2/EAI) improper disposal of clinical items will be impact on community, depletion of natural resources and land contamination.</p> <p>c) Interview with staffs and workers i.e. storekeepers and chemical mixer were trained, and they understood the hazards impacts and how the chemicals should be used and disposed in a safe manner.</p> <p>Among the identified wastes include empty chemical containers including pesticides containers. Disposals were carried out in compliance with relevant regulation of scheduled waste. Inventory and consignment documents verified for confirmation of proper management and disposal.</p> <table border="1"> <thead> <tr> <th colspan="4">Vendors: KXXXXXX AXXXX Sdn Bhd</th></tr> <tr> <th>Date</th><th>CN No</th><th>Waste Code</th><th>Qty (mtan)</th></tr> </thead> <tbody> <tr> <td rowspan="7">04/10/2024</td><td>20241004180FEKQM</td><td>SW306</td><td>0.09</td></tr> <tr> <td>202410041943YVSE</td><td>SW418</td><td>0.03</td></tr> <tr> <td>20241004196D5YUW</td><td>SW410</td><td>0.25</td></tr> <tr> <td>202410041986Z02C</td><td>SW322</td><td>0.02</td></tr> <tr> <td>2024100419D4Y8E0</td><td>SW312</td><td>0.02</td></tr> <tr> <td>2024100419FQ49LG</td><td>SW110</td><td>0.02</td></tr> <tr> <td>2024100419TU32HE</td><td>SW409</td><td>0.03</td></tr> </tbody> </table>	Vendors: KXXXXXX AXXXX Sdn Bhd				Date	CN No	Waste Code	Qty (mtan)	04/10/2024	20241004180FEKQM	SW306	0.09	202410041943YVSE	SW418	0.03	20241004196D5YUW	SW410	0.25	202410041986Z02C	SW322	0.02	2024100419D4Y8E0	SW312	0.02	2024100419FQ49LG	SW110	0.02	2024100419TU32HE	SW409	0.03	Complied
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**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings	Compliance				
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. <b>- Minor compliance -</b>	Domestic waste generated from workers quarters and mill complex initially disposed in MDK landfill. Details as provided in SD Guthrie Berhad - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The risk of contamination has been minimized through this system. Management of domestic waste is handled combined by Melalap Estate.  However, recently Melalap has disposed the domestic waste at their destined landfill area.	Complied				
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas							
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. <b>- Major compliance -</b>	<p>An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent.</p> <p>The mill has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan 2024' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly.</p> <p>Among others the significant environmental receptors for the mill operations were:</p> <table><tr><th>Environmental Receptor</th><th>Source</th></tr><tr><td>Air</td><td>Air emission – from boiler stack (smoke &amp; particulate, vehicle and generator (smoke and gaseous), GHG emissions from anaerobic process (ETP, EFB dumping)</td></tr></table>	Environmental Receptor	Source	Air	Air emission – from boiler stack (smoke & particulate, vehicle and generator (smoke and gaseous), GHG emissions from anaerobic process (ETP, EFB dumping)	Complied
Environmental Receptor	Source						
Air	Air emission – from boiler stack (smoke & particulate, vehicle and generator (smoke and gaseous), GHG emissions from anaerobic process (ETP, EFB dumping)						

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

Criterion / Indicator		Assessment Findings		Compliance				
		<table><tr><td>Water</td><td>Water discharges – Cleaning water/run-off/ process station waters (hydro cyclone/ sterilizer condensate/clarification waste) and boiler quenching water and blown down</td></tr><tr><td>Land</td><td>Land – Scheduld waste, domestic waste and industrial/process waste. Clinical waste – generated from clinics</td></tr></table>	Water	Water discharges – Cleaning water/run-off/ process station waters (hydro cyclone/ sterilizer condensate/clarification waste) and boiler quenching water and blown down	Land	Land – Scheduld waste, domestic waste and industrial/process waste. Clinical waste – generated from clinics	<p>Melalap Palm Oil Mill has conducted boiler stack sampling for each of the boiler stack. Results were within the acceptable limit. The mill was alsoequipped with a Continuous Emission Monitoring System (CEMS). The audit team has verified the condition of the CEMS was found to be in functional condition.</p> <p>Data from the stack is connected online to DOE’s office. Boiler smoke emission data are within the DOE limit. Refer Stack Sampling dated 21 – 23/05/2024, Report No: GGEES/2024/KLSM/QAL2-CVT/S2</p>	
Water	Water discharges – Cleaning water/run-off/ process station waters (hydro cyclone/ sterilizer condensate/clarification waste) and boiler quenching water and blown down							
Land	Land – Scheduld waste, domestic waste and industrial/process waste. Clinical waste – generated from clinics							
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. <b>- Major compliance -</b>	<p>The pollution prevention plan and plan to reduce GHG emission Jan 2023 has been sighted. Mitigation plan, actions and time frame has been identified. In addition, the Environmental Management Plan for 2024 is available. The monitoring of the plan is available. The action plan to reduce emission from POME.</p> <p>At current the technology used isthe de-watering operation. This method facilitated the reduction in BOD and suspended solids in the final effluent. The following tabled the management action plan to reduce GHG emission from the mill activities.</p>		Complied				

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

Criterion / Indicator		Assessment Findings							Compliance
		Issues & Strategies		Action Plan					
		Reduce diesel consumption at mill operation		To monitor diesel usage To ensure vehicle scheduled maintenance optimum gen-set usage					
		Reduce smoke emission to the air		To effectively implement the CEMS eliminate use of wet shell as fuel					
		Reduce electricity usage		Monitor usage vs baseline Install capacitor at identified large power consumption motor Install solar panel & LED bulb for the lighting system					
		All efforts and action plan for the identified pollutants and emission above is adequate to comply with the requirement. All identified issues have significant impacts to the environment. The mill also monitored and maintained records on Palm GHG. This compilation is made at Head Office level and made for the entire CU.							
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 regulations.  - Major compliance -	Based on Jadual Pematuhan MPOM disposed effluent on land application in P01KA Melalap Estate. Sighted quarterly report has been submitted to DOE (license no 001870). Latest analysis conducted results are as follows:  ▪ Test Report No: EP185/2024 ▪ Date sampled: 11/09/2024 ▪ Date issued: 24/09/2024							Complied
		Sample Ref	PH (mg/L)	BOD (mg/L)	SS (mg/L)	TN (mg/L)	AN (mg/L)	O&G (mg/L)	
		X point	8.7	11	88	181	105	4	
		Standard	5 - 9	20	200	200	150	150	
		All parameters tested complied with regulatory standards.							

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

Criterion / Indicator	Assessment Findings	Compliance
<b>Criterion 4.5.5:</b> Natural water resources		
<b>4.5.5.1</b>	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> <li>a) Assessment of water usage and sources.</li> <li>b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities.</li> <li>c) Ways to optimize water and nutrient usage and reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</li> </ul> <p><b>- Major compliance -</b></p> <p>The Mill had implemented Water Management Plans 2023 dated which covered:</p> <ul style="list-style-type: none"> <li>a) Water shortage contingencies</li> <li>b) Water pollution prevention</li> <li>c) Reduce wastage</li> <li>d) Identification &amp; management of waste waters</li> <li>e) Monitoring rainfall</li> <li>f) Water quality analysis at identified frequency.</li> </ul> <p>The water reduction plan is shown below;</p> <ul style="list-style-type: none"> <li>a) Large containers are placed at strategic locations to collect rainwater recycled for washing heavy machinery</li> <li>b) Frequent inspection to detect leakage / Fix any leakage</li> <li>c) To conserve level of soil moisture</li> <li>d) To minimize water stress during dry season</li> <li>e) To recycle water spillage while mixing of chemical at mixing area</li> <li>f) Avoid excessive usage during cleaning</li> <li>g) Close pipe to prevent water dripping</li> </ul> <p>Water management plan review date was on 15/02/2023 with no changes made therein. In the Water Management Plan, the mill has also identified actions to be taken in the event of water supply shortage, as the mill relies on the rainwater and owned water catchment. for the domestic consumption. Water consumption for the mill process - as shown below:</p>	<p>Complied</p>

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.5.5.2</b>	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. <b>- Major compliance -</b>	The mill did not discharge the POME to water course but directly applied to the field through furrows application to Melalap Estate.	Complied
<b>4.6 Principle 6: Best Practices</b>			
<b>Criterion 4.6.1: Mill Management</b>			
<b>4.6.1.1</b>	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. <b>- Major compliance -</b>	<p>The Mill continued to use the documents established by the SD Guthrie Berhad among others as follows;</p> <ul style="list-style-type: none"> <li>• Mill Quality Management System (PQMS - MQMS) Manual</li> <li>• MQMS Std Operating Manual &amp; Procedures (SOP)</li> <li>• Sustainable Plantation Management System (SPMS) Manual</li> <li>• RSPO Supply Chain Manual</li> <li>• ESH Management System Manual</li> <li>• Occupational Safety and Health Manual</li> <li>• Pictorial Safety Standards</li> <li>• Laboratory Process Control Manual</li> <li>• Security Guidelines.</li> </ul> <p>In addition, technical guidelines as listed in the Processing Reference Manual were also used. In general, the documents included operation activities in the estates and the mills from;</p> <ul style="list-style-type: none"> <li>• Seedlings in nursery to planting of young palms.</li> <li>• Plantation upkeep to mill FFB receipt, grading, processing.</li> <li>• Quality analysis and dispatch of CPO &amp; PK.</li> </ul>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>• Security in the SOU.</li> </ul> <p>Contents of the Manual were disseminated to the workers through;</p> <ul style="list-style-type: none"> <li>• Morning muster</li> <li>• Mill weekly briefings</li> <li>• Training as ad hoc and programmed basis.</li> </ul> <p>The Manuals are also kept in the administration office to facilitate reference by any interested parties. Site inspection and interview with workers confirmed that the SOPs had been implemented and the employees understood the requirements of the SOPs.</p> <p>The mill processing system is documented in the Sustainability Plantation Management System MQMS/SQM/08 v 1 dated 01/11/2008 which includes the mill SOP, and Mill Quality Management Manual v.1 2008/MQMS/QMM/08. These documents provide guidelines and standards in the mill operations. The Standard Operating procedures (SOPs) described details from the</p> <ul style="list-style-type: none"> <li>• Reception, sterilisation</li> <li>• Threshing, pressing</li> <li>• Clarification, nut polishing station</li> <li>• Effluent, laboratory</li> <li>• Workshop, dispatches etc.</li> </ul> <p>In addition, there are also manuals available within the industry and MPOB that are used as guidelines.</p> <p>The procedures were communicated to workers through training and infield supervision. Interview with workers showed that the information in the procedures had been effectively communicated. Site inspection and interview with workers confirmed that the SOPs</p>	

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

Criterion / Indicator		Assessment Findings	Compliance																								
		had been implemented and they understood the requirements of the SOPs.																									
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	<p>The monitoring of the mill process is made through the shift supervision headed by An Engineer. All process parameters are documented and summarized in a daily report. The external monitoring is made through visits by the following among others;</p> <ul style="list-style-type: none"><li>• Region CEO / GM</li><li>• Internal audit by Sustainability Unit 1x /year</li><li>• GSD / RHSE / SSO visits</li><li>• Monthly and weekly ad hoc meeting</li><li>• Daily /monthly production &amp; financial report</li><li>• Daily and monthly lab analysis report.</li><li>• Daily supervision by the mill Supervisors/Executives</li><li>• Production report dated 30/09/2024 was sighted and verified.</li></ul> <table><tr><th>Parameter</th><th>Month</th><th>Year Todate</th></tr><tr><td>FFB Received /mt</td><td>2207.54</td><td>25544.13</td></tr><tr><td>FFB Processed /mt</td><td>2207.54</td><td>25544.13</td></tr><tr><td>OER %</td><td>21.73</td><td>21.10</td></tr><tr><td>KER %</td><td>4.57</td><td>4.68</td></tr><tr><td>FFA %</td><td>3.84</td><td>3.32</td></tr><tr><td>Throughput mt/hr</td><td>22.73</td><td>22.88</td></tr><tr><td>Utilization %</td><td>17.66</td><td>22.70</td></tr></table> <p>This is to ensure compliance to Policies, procedures in relation mill operations, financial, OSH, welfare among others. Report relating to the monitoring i.e daily production report, monthly report, SOU</p>	Parameter	Month	Year Todate	FFB Received /mt	2207.54	25544.13	FFB Processed /mt	2207.54	25544.13	OER %	21.73	21.10	KER %	4.57	4.68	FFA %	3.84	3.32	Throughput mt/hr	22.73	22.88	Utilization %	17.66	22.70	Complied
Parameter	Month	Year Todate																									
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Utilization %	17.66	22.70																									

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

Criterion / Indicator		Assessment Findings						Compliance
		meetings minutes and SQM internal audit report were sighted and system adopted is effective and functional.						
Criterion 4.6.2: Economic and financial viability plan								
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.  - Major compliance -	The mill continued its commitment to long term sustainability and improvements through a capital expenditure program. The management has forecasted 5 years business plan from FY2024 – FY2028. The projection for 5 years prepared as guidance for future planning. In the 5 years business plan include items as follows:						Complied
		Description	2024	2025	2026	2027	2028	
		FFB Received	54394	51213	50084	48907	55073	
		CPO Produced	11169	10566	10422	10175	11469	
		PK Produced	2587	2431	2376	2318	2621	
		OER	20.53	20.63	20.81	20.80	20.83	
		KER	4.76	4.75	4.74	4.74	4.76	
Criterion 4.6.3: Transparent and fair price dealing								
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented.  - Major compliance -	Melalap POM has established a pricing mechanism and conducts transactions based on contract agreements with contractors. The mill receives and processes Fresh Fruit Bunches (FFB) from both owned supplying estates and external FFB suppliers. The pricing terms outlined in these contracts are mutually acknowledged by Melalap POM and the contractors. Reviewed contract agreements and Letters of Award for service providers and external FFB suppliers confirm this arrangement.						Complied



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

Criterion / Indicator		Assessment Findings	Compliance
		<p>Sample as below:  Contractor: SXXX EXXXXXXXXXX  Type of Work: Backhoe services  Agreement Validity: 19/09/2023 – 31/12/2024  Contractor: UXXXXXX MXXXXXXXXX PXXXXX SXXXXX  Type of Work: Grass cutting  Agreement Validity: 01/03/2024 – 31/03/2025</p>	
<b>4.6.3.2</b>	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p><b>- Major compliance -</b></p>	<p>FFB suppliers and contractors are provided with contracts that are fair, legal, and transparent, including clearly defined payment terms. These terms are specified in Clause 9.0 "Purchase Price of The FFB" and Clause 10.0 "Payment" within the contract agreement.</p> <p>There is substantial evidence indicating that the mill consistently meets its payment obligations in a timely manner. All payments are processed by the Accounts Department at headquarters. Verification of invoices, account statements, and payment vouchers for sample contractors confirms that payments are made in accordance with the payment terms outlined in the contract agreement.</p> <p>Sample as below:  Contractor: SXXX EXXXXXXXXXX  Type of Work: Backhoe services  Agreement Validity: 19/09/2023 – 31/12/2024  Invoice Date: 30/08/2024  Payment Date: 05/09/2024</p>	Complied

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

Criterion / Indicator		Assessment Findings	Compliance
		Payment record reference: 1600000XX7 Contractor: UXXXXXX MXXXXXXXX PXXXXX SXXXXX Type of Work: Grass cutting Agreement Validity: 01/03/2024 – 31/03/2025 Invoice Date: 13/08/2024 Payment Date: 05/09/2024 Payment record reference: 1600000XX5	
<b>Criterion 4.6.4: Contractor</b>			
<b>4.6.4.1</b>	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. <b>- Major compliance -</b>	The mill management conducted a briefing on the MSPO requirements for contractors during the stakeholder meeting held on 07/08/2024. Additionally, contractors are provided with contracts and are required to submit relevant documentation, such as valid permits and licenses, to ensure compliance with legal requirements and other necessary regulations.	Complied
<b>4.6.4.2</b>	The management shall provide evidence of agreed contracts with the contractor. <b>- Major compliance -</b>	Management has documented all agreements made with contractors. Contracts are awarded by headquarters and follow all related procedures. Interviews with a sample of contractors confirmed that they are aware of all the terms and conditions outlined in the contract. The contract agreements are signed by both parties. Sample as below: Contractor: SXXX EXXXXXXXXX Type of Work: Backhoe services Agreement Validity: 19/09/2023 – 31/12/2024	Complied

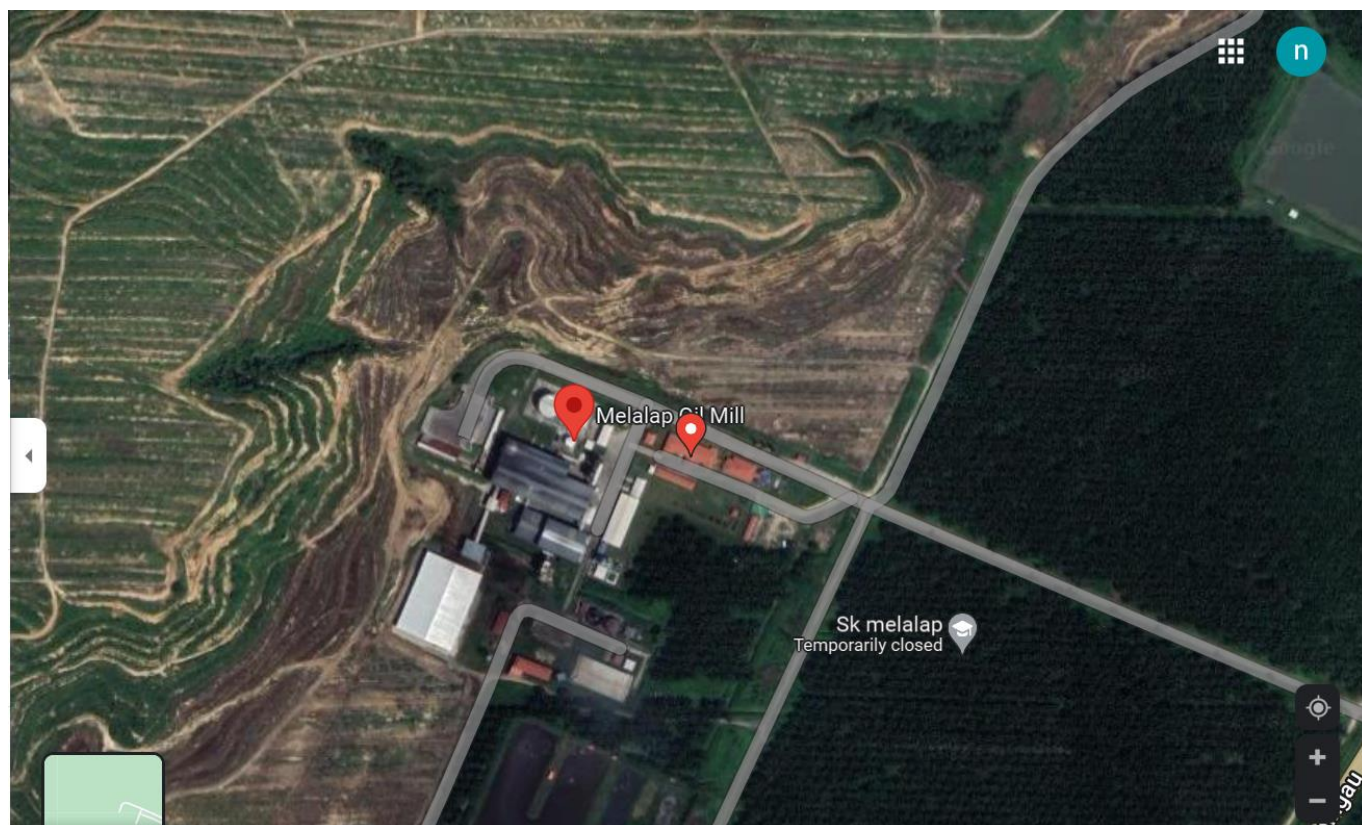
**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings	Compliance
		Contractor: UXXXXXX MXXXXXXXXX PXXXXX SXXXXX Type of Work: Grass cutting Agreement Validity: 01/03/2024 – 31/03/2025	
<b>4.6.4.3</b>	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. <b>- Minor compliance -</b>	<p>This requirement was specified and explained during the stakeholder meeting, which included the presence of contractors and vendors. All contractors and vendors must adhere to the MSPO guidelines as set forth by SD Guthrie Berhad. According to Clause (iv) of the letter, suppliers and contractors are required to "Provide access to the RSPO/ISCC/MSPO/SCCS auditors to contractors' operation site(s) and employees whenever deemed necessary." The letter is signed by both parties.</p> <p>Additionally, contractors have signed the Vendor Integrity Pledge (VIP), which mandates compliance with labor and human rights, environmental standards, safety and health regulations, ethical practices, and management practices related to anti-bribery, fraud, and corruption. The Vendor Code of Business Conduct (COBC) document includes Clause 4, which states, "We have the right to audit vendors to verify compliance with this Vendor COBC and/or with the requirements set out in the third-party agreement to permit ongoing assessment of risk."</p>	Complied

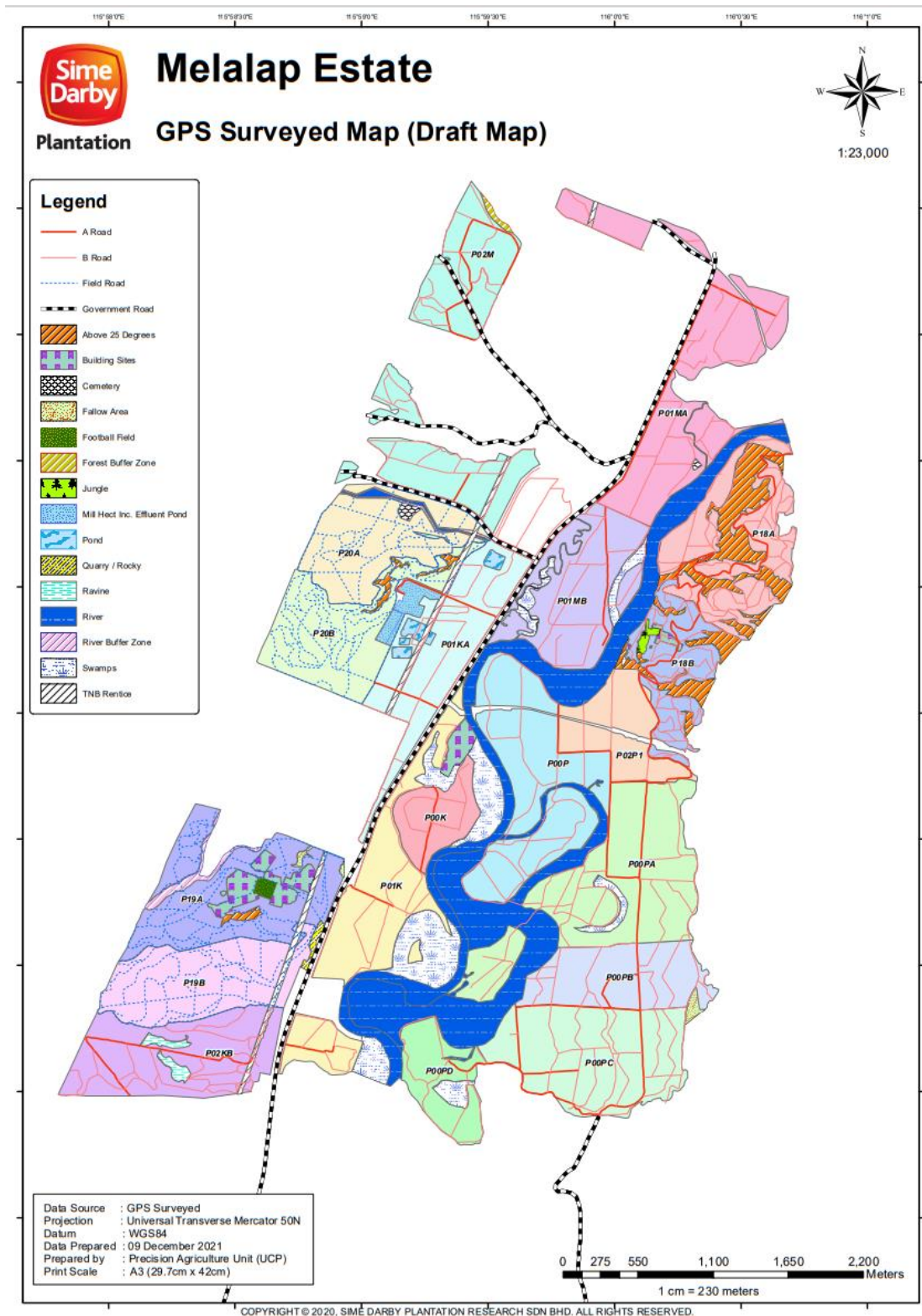
## Appendix B: Smallholder Member Details

[illegible]

## Appendix C: Location and Field Map

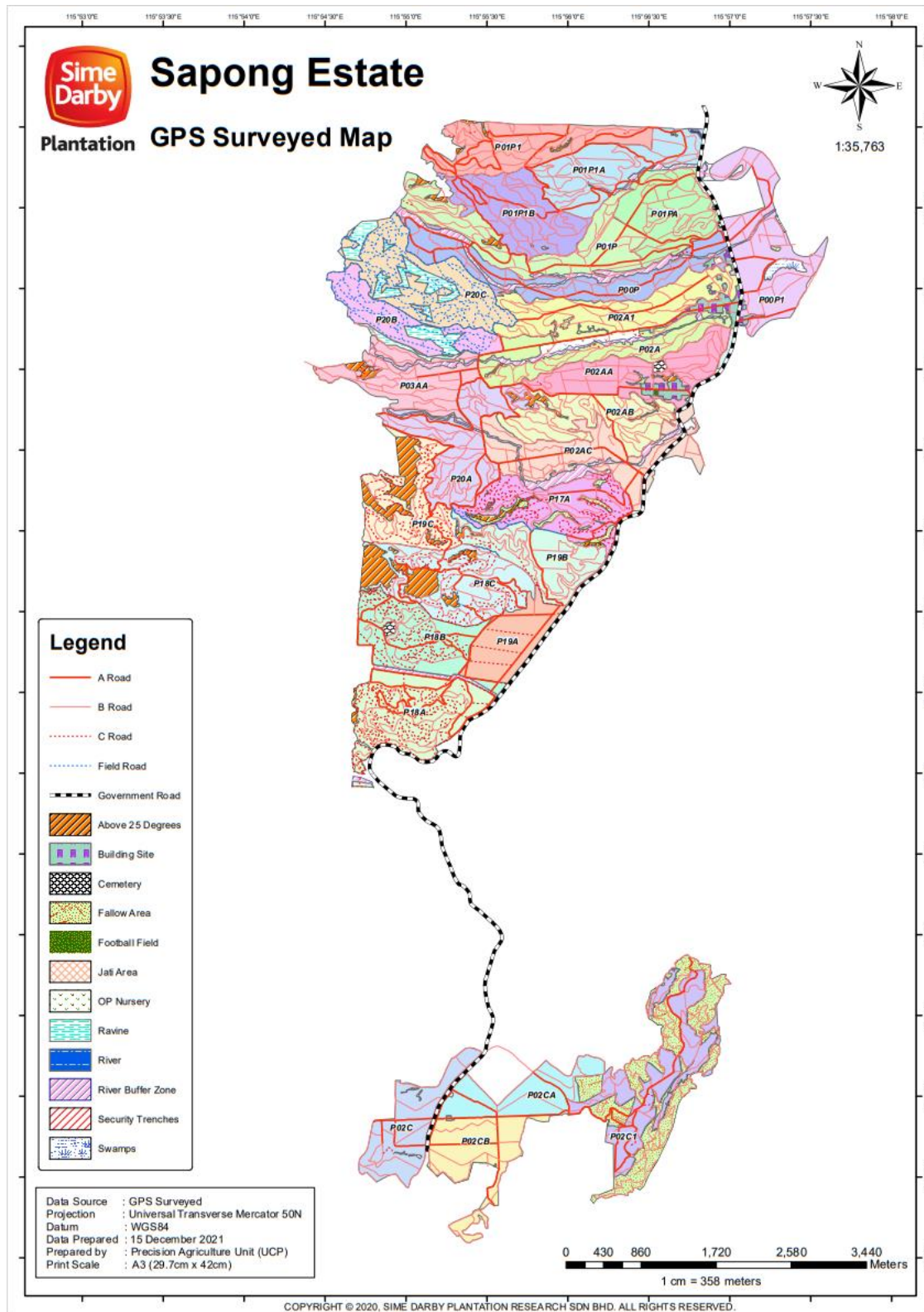


Melalap Estate





Sapong Estate



**MSPO Public Summary Report**  
**Revision 2 (Nov 2021)****Appendix D: List of Abbreviations**

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